

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 40211 of 2020

(Arising out of Order-in-Original No. 72962/2019 dated 23.12.2019 passed by the Commissioner of Customs, Custom House, No.60, Rajaji Salai, Chennai – 600 001)

M/s. Jain Metal Rolling Mills,

The Lattice, Old No. 7/1, New No. 20,
4th Floor, Waddels Road, Kilpauk,
Chennai – 600 010.

: Appellant

VERSUS

Commissioner of Customs,

Custom House,
No.60, Rajaji Salai,
Chennai – 600 001.

:Respondent

APPEARANCE:

Shri S. Venkatachalam, Advocate
For the Appellant

Shri R. Rajaraman, Assistant Commissioner
For the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No. 40494 / 2023

DATE OF HEARING/DECISION : 27.06.2023

Order : [Per Bench]

Heard both sides.

2. The Ld. Advocate submits that the importer had obtained Advance Authorisation which was issued with the condition that the importer had to fulfil the export obligation, as prescribed. The appellant had also executed a Bond for Rs.9,00,00,000/-, but however, it appears that the appellant did not get Export Obligation

Discharge Certificates (EODC) within the prescribed time, for which reason Show Cause Notice dated 14.10.2019 was issued proposing *inter alia* to confiscate the imported goods apart from duty, applicable interest and penalty. The appellant appears to have filed a reply, but however, not impressed by the reply, the adjudicating authority proceeded to confirm the demands as proposed *vide* impugned Order-in-Original dated 23.12.2019. It is against this order that the present appeal has been filed before this forum.

3. The Ld. Advocate would submit that the appellant is in receipt of EODC / redemption letter which was given to him in January 2020, but however, by which time the adjudicating authority had passed the impugned Order-in-Original. From the impugned order, we find that for the non-furnishing of EODC, the adjudicating authority had confirmed the demand. In view of the fact, that the same is obtained subsequently, we deem it appropriate to set aside the impugned order and restore the matter back to the file of adjudicating authority to look into the redemption letter/EODC and then pass appropriate order in accordance with law.

4. In the result, the impugned order is set aside and the appeal is allowed by way of remand. The adjudicating authority shall pass a *de novo* speaking order within a period of three months from the date of receipt of this order by the concerned jurisdictional Commissionerate.

(Order dictated and pronounced in the open court)

Sd/-

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

MK