

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

REGIONAL BENCH - COURT No.I

**Customs Miscellaneous Application No.40563/2024
in
Customs Appeal No.40058 of 2021**

(Arising out of Order-in-Original No.73036/2019, dated 31.12.2019 passed by the Commissioner of Customs, Custom House, No.60, Rajaji Salai, Chennai 600 001).

Brakes India Pvt. Ltd.

MTH Road, Padi
Chennai 600 050

... Appellant

VERSUS

The Commissioner of Customs

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

... Respondent

APPEARANCE:

Mr. M. Kannan, Advocate for the Appellant

Ms. O.M. Reena, Authorised Representative for the Respondent

CORAM :

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

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.41202/2024

Date of Hearing/Decision: 09.09.2024

ORDER : [PER HON'BLE MR. P. DINESHA]

1. Heard both sides.
2. Miscellaneous application filed seeking permission to file additional evidence, i.e. EODC is allowed, since the same was apparently issued after the passing of the impugned order.
3. Ld. Authorised Representative has no objection for the same.

Accordingly, Miscellaneous Application is allowed.

4. We find that the Adjudicating Authority has denied the benefit for want of EODC by the concerned authority. Now that the same is made available, we deem it appropriate to set aside the impugned order and remit the case back to the file of the Adjudicating Authority, who shall cause verification of these documents and then pass appropriate / de-novo order, in accordance with law.

(Order dictated and pronounced in open court)

(M. AJIT KUMAR)
Member (Technical)

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(P. DINESHA)
Member (Judicial)