CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH-COURT NO. IV

SINGLE MEMBER

Custom Restoration of Appeal Application No. 51329 of 2019
In
Custom Appeal No. 53867 of 2018

(Arising out of Order-in-Appeal No. CC(A) CUS/D-I/ACC-Exp/240-241/2018 dated 28.8.2018 passed by the Commissioner of Customs, New Delhi)

Mr. Paramdeep Singh Kohli **Appellant**
Ex-Partner, M/s Ankh,
C/o. D.S. Chadha,
F-109, 11nd Floor, Lajpat Nagar-I
New Delhi-110024.

Versus

Commissioner of Customs New Delhi Cargo Export **Respondent**
ACE, New Custom House,
New Delhi-110037.

Appearance

Ms. Prabjyoti K. Chadha, Advocate - for the appellant

Shri Pradeep Gupta, DR - for the respondent

CORAM: HON'BLE MS. ARCHANA WADHWA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 13.02.2020

Final Order No. 50278/2020

Archana Wadhwa :

After appreciating the reasons for non-appearance, I recall the Final Order No. 51456/2019 dated 23.10.2019 dismissing the appeal for non-prosecution. Further, as the short issue is involved, I proceed to decide the appeal itself.

2. The appellant imported various items under EPCG licence at concessional rate of duty in terms of Notification No. 28/1997-Cus. dated 1.4.1997. The Revenue allegation is that they have not

fulfilled the export obligation and have not produced the EODC certificates.

3. While dealing with the assessee's contention, the Commissioner (Appeals) has observed as under :

> "It has been admitted by the Appellant that they do not have the redemption certificate of export obligation against EPCG Licence No. 0096146 dated 27.08.1998 (Appeal No. 69/2016). The Appellant are also not in possession of redemption certificate for export obligation against EPCG Licence No. 0530133820 dated 07.04.2003 (Appeal No. 70/2016). At the time of personal hearing, the appellant sought one month time to submit the same. However, till date no documentary evidence showing that the DGFT has granted redemption certificate in the form of EODC have been submitted."

4. The contention of the learned Advocate is that subsequent to the passing of the impugned order they have received the EODC certificate. On the other hand, learned Authorised Representative submits that the said certificates are required to be examined by the lower authorities.

5. In view of the foregoing, I set aside the impugned order and remand the matter to the original adjudicating authority with liberty to the appellant to produce the said certificate in support of their contention that the export obligation stands fulfilled. For the said purpose they will be given a reasonable opportunity to press their case.

6. In the result, ROA and appeal stand disposed of.

(Dictated & pronounced in open Court)

(Archana Wadhwa)
Member (Judicial)

RM