

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066
CUSTOMS APPEAL BRANCH**

Dated: 04/04/2014

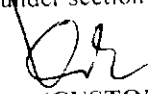
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. C/A/51324/2014-CU|DB| dated 25/03/2014

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 129-A(4) of the Customs Act, 1962.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1 C/Stay/61492/2013	C/60434/2013	ANDRITZ HYDRO PVT LTD 49/5,MATHURA ROAD,VILLAGE-PRITHLA PALWAL,HARYANA 121102
		Name and Address of Respondent
2	C/60434/2013	COMMISSIONER OF CUSTOMS AIR CARGO(EXPORT)- NEW CUSTOM HOUSE, NEW DELHI,

Other Appellants and Respondents as per Annexure

Copy To

3 Advocate(s) / Consultant(s):

MOHAN LAL
B-67, FLATTED FACTORIES
COMPLEX,OKHLA PHASE-III,
NEW DELHI

4 Bar Association. CESTAT, Delhi

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

13 C.D.R. 14 Office Copy 15 Guard File



Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
DIVISION BENCH
Court No.2**

Date of hearing/Decision: 25.03.2014

C/stay/61492/2013 in
Appeal No.C/60434/2013-Cus
(Arising out OIO No.RT/ACE/53/2013 dated 14.8.2013 passed by
CC(Export), New Delhi)

M/s.Andritz Hydro Pvt.Ltd.

Appellant

Vs.

CC (Export), New Delhi

Respondent

Present for the Appellant: Shri G.P.Singh, Consultant
Present for the Respondent: Shri Jayant Sahay, DR

Coram: Hon'ble Mr.D.N.Panda, Judicial Member
Hon'ble Mr.Manmohan Singh, Technical Member

FINAL ORDER NO.. 51324/2014

PER: D.N.PANDA

Both sides agree that at the time of adjudication, export obligation certificate was not received by the appellant for which the demand has arisen. They also agree that if the matter goes back to the learned adjudicating authority, he shall examine the certificate issued by DGFT, (copy of which is available at page 266 of the appeal folder) and conclude the issue at the grass root level.

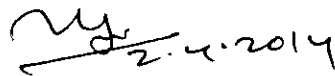
2. In view of above proposition, dispensing the requirement of pre-deposit, appeal is remanded back to the Id.Adjudicating authority to re-adjudicate the matter taking into account export obligation discharge certificate issued by the DGFT which shall be



produced by the appellant. Granting fair opportunity of hearing to the appellant, learned adjudicating authority shall pass appropriate order.

3. Both stay and appeal are disposed in the manner indicated above.

(Dictated & pronounced in the open court)

 2.4.2014

(MANMOHAN SINGH)
TECHNICAL MEMBER

 01.04.2014.

(D.N.PANDA)
JUDICIAL MEMBER

mk