

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

Appeal No. C/S/330-331/2011 IN C/63-64/2011,
C/S/1316-1317/2011 IN C/186-187 /2011 - CU[DB], C/M/711/2011

Date 03/11/2011

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
M/S PENAM LABORATORIES LTD.,
F-223, NEW RAJINDER NAGAR,
NEW DELHI - 110 060
M/S PENAM LABORATORIES LTD.,

Appellant

Vs

Respondent

C.C. (EXPORT) NEW DELHI

Misc. Order No. C/267/2011

Stay Order No. C/373-376/2011

I am directed to transmit herewith a certified copy of Final order No. C/466-469/ 2011 CU[DB] dated 25.10.2011

passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

C.C. (EXPORT) NEW DELHI

AIR CARGO EXPORT, NEW
CUSTOM HOUSE, NEW DELHI
110037

2. Adv. / Consult

MR. MOHAN LAL

B-67, FLATTED FACTORIES COMPLEX,
OKHLA PHASE-III, N DELHI

3. C.D.R

4. Bar association, CESTAT, New Delhi

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

6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -

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, Above Star India Bazar, Satellite Road,
Ahmedabad-15

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

11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070

12. Office Copy

13. Guard file


Assistant Registrar

(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

**C/Stay No.330-331/11 in C/Appeal Nos.63-64/11
C/Stay Nos. 1316-1317/11 in C/Appeal Nos.186-187/11
C/Misc No.711/11**

(Arising out of order in original No.62/2010 dated 2.11.2010
passed by the Commissioner of Central Excise, New Delhi)

Date of Hearing: 19.10.2011

M/s Penam Laboratories

Appellants

Vs

CCE, New Delhi

Respondent

Appeared for the Appellant: Shri Mohan Lal, Advocate
Appeared for the Respondent: Shri Sonal Bajaj, DR

Coram: **Hon'ble Ms Archana Wadhwa, Member Judicial**
Hon'ble Mr. Mathew John, Member Technical

Misc order No C/267/11

Final ORDER No C/466-469/11

Stay order No C/373-376/11
Per Archana Wadhwa:

After dispensing with the condition of pre-deposit of dues in all the four applications, we proceed to decide the appeals themselves with the consent of both sides, as a small issue is involved.

2. Demand stands confirmed against the appellant in respect of duty free imports made by them against the advance licenses on the ground that they have not fulfilled their export obligations and have not produced export obligations discharge certificates by DGFT authorities. The learned Advocate appearing for the appellants submits that in three of the matters, such certificates

stand procured ^{by} ~~from~~ them now whereas in Appeal No. C/A 186/2011, the period to export stands extended by DGFT. They have also filed a Misc. application in the said appeal for producing on record the extension order passed by DGFT.

3. Learned SDR Shri Jain appearing for the Revenue submits that in as much as, ^{as of now} ~~as of now~~ neither EODC certificate nor the extension letter issued by the DGFT was before the Commissioner. He prays that the matter may be remanded for examination of such certificates.

4. In view of the above, we set aside the impugned order and remand the appeals to Commissioner for examining and verifying the EODC certificates now produced by the appellants as also the DGFT ^{letter} extending the period to fulfill the export obligation.

5. All the stay applications, Misc Application and appeals get disposed of in the above manner.

(Order dictated and pronounced in the open Court.)

(ARCHANA WADHWA)
Member Judicial

(MATHEW JOHN)
Technical Member

MPS*