CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal Nos. 51512-51514 of 2017

(Arising out of Order-in-Original No. SRB/COMM/ACE/12/2017 dated 09.03.2017 passed by the Commissioner of Customs, New Delhi**)**

DATE OF HEARING : 13.10.2017
DATE OF DECISION : 13.10.2017

M/s Sun Pharmaceutical Indus. Ltd. …. Appellants
(Rep by Sh. Rajesh Wadhwa,Sr. Manager)

VERSUS

CC, New Delhi …. Respondent
(Rep. by Sh R.K. Manjhi, DR)

CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 57165-57167/2017

PER B. RAVICHANDRAN :

All the present appeals are filed by the assessee-Appellants against the Order-in-Original No. SRB/COMM/ACE/12/2017 dated 09.03.2017 passed by the Commissioner of Customs, New Delhi. Since common issue is involved in all these appeals, they are taken up together for disposal.

2. The brief facts of the case are that, the assessee-Appellants have obtained Advance Authorization for Duty Free Import with the conditions of export obligation. Since they have not fulfilled the export obligation within the stipulated time and could not submit the Export Obligation Discharge Certificate (EODC) from the licensing authority, the jurisdictional Customs authorities initiated the demand proceedings against them to demand and recover Customs duty. Accordingly, cases were adjudicated and the original authority confirmed the recovery of Customs duty amounts and imposed penalties.

3. Shri Rajesh Wadhwa, Senior Manager of the assessee-Appellants' Company authorised to appear, submitted that in all the three cases they have since obtained the required EODC from the licensing authority and as such have fulfilled the obligation of export advance licenses.

4. On the other hand, Shri R.K. Manjhi, learned DR for the Revenue, stated that the confirmation of duty demand was made because the assessee-Appellants could not produce the EODC before the Commissioner of Customs.

5. We have heard both sides and perused the appeal record. Since the only dispute in these cases is with reference to non-production of EODC issued by the licensing authority and now the assessee-Appellants are in possession of such EODCs, we set aside the impugned orders and direct the original authority to examine the certificates of discharge now being submitted by them

to satisfy the fulfilment of export obligation and exemption of customs.

6. In view of the above findings, we set aside the impugned order and remand the matter to the original authority for deciding afresh, but by providing a reasonable opportunity to the assessee-Appellants to present their case with liberty to file additional evidence, if any, as per law.

7. In the result, appeals filed by the assessee-Appellants are allowed by way of remand.

(Dictated & pronounced in the open court)

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(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

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