

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. IV

DATE OF HEARING : 20/11/2017.
DATE OF DECISION : 20/11/2017.

Customs Appeal No. 51620 of 2017

[Arising out of the Order-in-Original No. DPA/ACE/57/2014 dated 31/10/2014 passed by The Commissioner of Customs, Air Cargo Complex (Export), New Custom House, New Delhi.]

M/s M.R. Italian Chains Ltd.
(M/s Balaji Chain Co.)

Appellant

Versus

CC, New Delhi (Air Cargo Export)

Respondent

Appearance

Ms. Vibha Narang, Advocate – for the appellant.

S/Shri Govind Dixit and S. Nanthuk, Authorized Representative (DRs) – for the Respondent.

CORAM: Hon'ble Shri S.K. Mohanty, Member (Judicial)
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 58084/2017 Dated : 20/11/2017

Per. S.K. Mohanty :-

Heard both sides.

2. This appeal is directed against the impugned order dated 31/10/2014 passed by the Commissioner of Customs, New Delhi, wherein for non-fulfillment of the export obligation as per the

Notification No. 93/2004-CUS dated 17/09/2004, the adjudged demands were confirmed against the appellant.

3. The learned Advocate appearing for the appellant submits that the Export Obligation Discharge Certificate dated 02/06/2016 has already been obtained from the office of DGFT and submitted before the Customs Department.

4. Considering the fact that the impugned order was passed on 31/10/2014 and the office of DGFT has issued the EODC Certificate on 02/06/2016, we are of the view that the matter should go back to the Original Authority for verification such certificate for ascertaining the fact, whether the condition of notification has been complied with by the appellant.

5. Accordingly, after setting aside the impugned order, we remand the matter to the original authority for verification of the EODC certificate.

(Order dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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