

IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:27.12.2017

Customs Appeal No.51669/2017

[Arising out of Order-in-Original No.SRB/COMM/ACE/10/2017 dated 7.3.2017
passed by the Commissioner of Customs, I.G. Airport, New Delhi]

Sun Pharmaceutical Industries Ltd.

Appellant

Vs.

CC, New Delhi

Respondent

Appearance:

Rep. by Shri Rajesh Wadhwa, Sr. Manager for the appellant.

Rep. by Shri A.K. Singh, AR for the respondent.

Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. B. Ravichandran, Member (Technical)

Final Order No.58614/2017

Per B. Ravichandran:

The proceedings against the appellant is with reference to non-fulfilment of export obligations with reference to advance licence utilized by the appellant. The impugned order confirmed customs duty liability on the ground that they have failed to produce Export Obligation Discharge Certificate (EODC) from the competent Licensing Authority of Ministry of Commerce.

2. Shri Rajesh Wadhwa, Sr. Manager and Authorised Signatory of the appellant company submitted that they have procured the required EODC from the JDGFT, New Delhi in the month of May, 2017 and thus, there is no customs duty obligation on this issue.

3. We have heard both the sides and perused the appeal record

4. As the only issue in the present appeal is with reference to fulfillment of export obligations as certified by the competent Licensing Authority, we note that the EODC now obtained by the appellant (after issue of the impugned order) requires to be examined by the jurisdictional Customs officers to satisfy the conditions of the advance licence. Accordingly, the impugned order is set aside with the directions to the jurisdictional authorities to verify the EODA for its correctness and fulfillment of export obligations. The appeal is disposed of.

[Order dictated & pronounced in open court]

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)
Member (Technical)

Ckp.