

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 05.04. 2018

Custom Appeal No. 51239/2017

(Arising out of Order-in-Original No. SRB/COMM/ACE/19/2017 dt. 27.04.2017 passed by the Commissioner of Customs (Exports) New Delhi).

M/s Jai Prakash Associates Ltd. Appellant

Vs.

CC, New Delhi Respondent

Appearance:

Sh. Rakesh Punj, Advocate for the assessee
Sh. A. K. Singh, AR for the respondent

Coram:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 51258/2018

Per: **Mr. Justice (Dr.) Satish Chandra:**

The present appeal is filed against the Order-in-Original No. SRB/COMM/ACE/19/2017 dt. 27.04.2017 passed by the Commissioner of Customs (Exports) New Delhi.

2. Brief facts of the case are that the appellant imported capital goods under EPCG licence at concessional rate of duty under Notification No. 97/2004-Customs dt. 17.09.2004. Export obligation was fulfilled and the appellant has applied for the necessary certificate to the DGFT for issuance of Export Obligation Discharge Certificate, but the same was not produced before

the lower authority. So, the duty demand was raised by the impugned order. Being aggrieved, the present appeal has been filed by the appellant.

3. Heard both sides and perused the record.

4. During the course of arguments, Shri Rakesh Punj, Id. Advocate for the assessee submits that the matter is still pending before the DGFT but at a final stage. He is expecting the EPCG very soon from the DGFT.

5. In view of above, we set aside the impugned order and remand the matter to the Adjudicating Authority to decide the issue denovo after having the Export Obligation Discharge Certificate from the DGFT, if produced within a period of three months.

6. In the result, the appeal filed by the appellant is allowed by way of remand.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

