IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH : KOLKATA
<u>REGIONAL BENCH - COURT NO.2</u>

Customs Appeal No.76833 of 2016

(Arising out of Order-in-Appeal No.16-17/CUS/CCP/2016 dated 28.07.2016 passed by Commissioner(Appeals) of Central Excise, Customs & Service Tax, Bhubaneswar.)

M/s. Vedanta Limited
(Formerly known as M/s. Sesa Sterlite Limited/Sesa Goa Limited)
(Sesa Gjpr. 20 EDC Complex, Patto, Panaji-403001.)

...Appellant

VERSUS

Commissioner of Customs(Export), Bhubaneswar
.....Respondent
(Central Revenue Building, Rajaswa Vihar, Bhubaneswar-7, Odisha.)

<u>APPEARANCE</u>

Shri Mukesh Laddha, Chartered Accountant for the Appellant (s)

Shri S.Debnath, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER(TECHNICAL)

<u>FINAL ORDER NO. 75308/2024</u>

DATE OF HEARING : 20 February 2024
DATE OF DECISION : 20 February 2024

Per : R. MURALIDHAR :

The Appellant has filed the present Appeal being aggrieved by Order-in-Appeal No.16-17/CUS/CCP/2016 dated 28.07.2016, wherein the Ld.Commissioner(Appeals) has noted that the Shipping Bill No.000143/IOF/2008-09 dated 24.08.2008 has been finalized on 16.07. 2009 and the exporter had also been communicated about the finalization vide Office letter No.C.No.VIII-CUS-51(708)-

EXP/PDP/2008/7010 dated 11.05.2010. The Ld.Counsel submits that this finalization letter has never been received by the Appellant. He takes us through various communications which they have addressed to the officials on the ground that this finalization was not received by them. He also takes us through the RTI filed by them on this issue and the reply received from the Ministry of Finance, DOR, Office of the Assistant Commissioner, Custom House, Paradeep vide letter No.C.No.VIII-CUS-12(13)PDP/2013/1804 dated 15/16.04.2014, wherein it is specified that the final assessment order letter in question was dispatched "by post" and in the acknowledgement receipt it is mentioned as "not received". This shows that the Department has not followed proper procedure for communicating their finalized assessment order. The RTI reply shows that the final assessment order was sent by normal post and there is no evidence to the effect that this order was served on the Appellant.

2. Considering these facts, we direct the Department to issue certified copy of this assessment order to the appellant immediately on receipt of communication of this order. The date of issue of the certified copy will be taken as the date of receipt by the Appellant. Based on the same the Appellant would be at liberty to file Appeal before the concerned Commissioner(Appeals). The Appeal is disposed of thus.

(Dictated and pronounced in the open Court.)

Sd/
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/
(RAJEEV TANDON)
MEMBER (TECHNICAL)

sm