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(2023) 05 CESTAT CK 0007

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Appeal No.40324, 403245, 40326, 40327, 40328 Of 2021

M/S. MK Auto Components India Ltd — APPELLANT

Vs

Commissioner Of Customs — RESPONDENT

Date of Decision : 03-05-2023

Acts Referred:

Citation : (2023) 05 CESTAT CK 0007

Hon'ble Judges : M. Ajit Kumar, Member (T)

Bench : Single Bench

Advocate : Dr. M. Sathya Kumar, S. Balakumar

Final Decision : Allowed

Judgement

M. Ajit Kumar, Member (T)

1. The above appeals are filed against Order in Original No. 80459 of 2021 dated 5.3.2021 wherein the Commissioner of Customs, Chennai – IV has denied the duty exemption availed by the appellant M/s. MK Auto Components India Ltd. against the ECPG Authorisation No. 0430002918 dated 12.8.2005, No. 0430003501 dated 14.3.2006, No. 0430004238 dated 17.10.2006, No. 0430004436 dated 13.12.2006 and No. 0430004599 dated 17.9.2004 for the import of goods under Notification No. 97/2004 dated 17.9.2004 read with the conditions of EPCG authorization for violation of the conditions of the said Notification and the bond executed by them besides confirming the duty demand of Rs.59,02,028/- along with applicable interest and also imposed penalties. Against such order, the appellant is before the Tribunal.

2. The learned counsel Dr. M. Sathya Kumar appeared on behalf of the appellant. He submitted that the appellants obtained EPCG authorization and imported the capital goods and exported the end product as per the licence. The exporter had not submitted required documentary proof for the redemption against two EPCG licenses resulting in the impugned order. Now the appellants having obtained EODC from the Jt. DGFT, he prayed that the matters may be remanded to the

original authority for verification of the documents and granting them the exemption.

3. The learned AR Shri S. Balakumar has no objection for remand of the appeals.

4. After hearing both sides, I find that the matter requires detail examination and verification by the original authority. The impugned order is hence set aside and the appeals are allowed by way of remand to the original authority who shall examine the certificates and take a decision on the matter afresh as per law.

