(2014) 03 CESTAT CK 0012

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Stay Application No. 60693 Of 2013, Service Tax Appeal No. 59935 Of 2013

?Oriflame India (P) Ltd. — APPELLANT

Vs

C.C.E.,(Import & General), New Delhi — RESPONDENT

Date of Decision : 18-03-2014

Acts Referred:

Citation : (2014) 03 CESTAT CK 0012

Hon'ble Judges : D.N. Panda, J;Manmohan Singh, Technical Member

Bench : Division Bench

Advocate : S. Vasudeva, V.P. Batra

Final Decision : Allowed

Judgement

1. Shri S. Vasudeva, ld. Counsel fort the appellant says that the controversy involved in this appeal is as to non-production of EODC. One such

certificate has been received from DGFT and the other two are awaited and expected within three months.

2. Considering the above averment, it appears that keeping the appeal pending in the Tribunal shall serve no useful purpose since the EODC is to be

examined at the grass root level.

3. In view of the above there shall be waiver of pre-deposit and the matter is remanded to the ld. Commissioner to examine all the three EODC

certificates that shall be produced by the appellant on the date fixed by him upon remand of this matter.

4. Ld. Counsel says that if ld. Commissioner fixes the matter in July, 2014, the other two EODC shall also be produced before him.

5. Matter is remanded to the ld. Commissioner with the above direction to

consider all 3 (three) EODC which is limited issue in this appeal and

quantification may also be considered by him in the course of verification and passing re-adjudication order granting reasonable opportunity of hearing.

6. In the result, the appeal is allowed remanding the matter to aforesaid extent to learned Adjudicating Commissioner.

(Dictated and pronounced in the open Court)

