



सीमा शुल्क(अपील) आयुक्त का कार्यालय, अहमदाबाद  
 OFFICE OF THE COMMISSIONER OF CUSTOMS (APPEALS), AHMEDABAD,  
 चौथी मंज़िल 4th Floor, हडको भवन HUDCO Bhawan, ईश्वर भुवन रोड़ Ishwar Bhuvan Road  
 नवरंगपुरा Navrangpura, अहमदाबाद Ahmedabad – 380 009  
 दूरभाष क्रमांक Tel. No. 079-26589281  
 DIN – 20260171MN000000CF37

क	फ़ाइल संख्या FILE NO.	S/49-219/CUS/AHD/2024-25
ख	अपील आदेश संख्या ORDER-IN-APPEAL NO. (सीमा शुल्क अधिनियम, 1962 की धारा 128क के अंतर्गत)(UNDER SECTION 128A OF THE CUSTOMS ACT, 1962) :	AHD-CUSTOM-000-APP-499-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	01.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order – In – Original No. 168/AR/ADC/ICD-Sachin/SRT/2024-25 dated 05.09.2024 passed by the Additional Commissioner, Customs, Surat.
	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	01.01.2026
	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. Majithiya Textiles, Plot No.. J/9-10, Ground Floor, Sayan Taxtile Park, Ichhapore GIDC, Surat-394 510.

1 यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.

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2. सीमाशुल्क अधिनियम 1962 की धारा 129 डी डी (1) (यथा संशोधित) के अधीन निम्नलिखित श्रेणियों के मामलों के सम्बन्ध में कोई व्यक्ति इस आदेश से अपने को आहत महसूस करता हो तो इस आदेश की प्राप्ति की तारीख से 3 महीने के अंदर अपर सचिव/संयुक्त सचिव (आवेदन संशोधन), वित्त मंत्रालय, (राजस्व विभाग) संसद मार्ग, नई दिल्ली को पुनरीक्षण आवेदन प्रस्तुत कर सकते हैं.

	Under Section 129 DD(1) of the Customs Act, 1962 (as amended), in respect of the following categories of cases, any person aggrieved by this order can prefer a Revision Application to The Additional Secretary/Joint Secretary (Revision Application), Ministry of Finance, (Department of Revenue) Parliament Street, New Delhi within 3 months from the date of communication of the order.
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	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क)	बैगेज के रूप में आयातित कोई माल.
(a)	any goods imported on baggage
(ख)	भारत में आयात करने हेतु किसी वाहन में लादा गया लेकिन भारत में उनके गन्तव्य स्थान पर उतारे न गए माल या उस गन्तव्य स्थान पर उतारे जाने के लिए अपेक्षित माल उतारे न जाने पर या उस गन्तव्य स्थान पर उतारे गए माल की मात्रा में अपेक्षित माल से कमी हो.
(b)	any goods loaded in a conveyance for importation into India, but which are not unloaded at their place of destination in India or so much of the quantity of such goods as has not been unloaded at any such destination if goods unloaded at such destination are short of the quantity required to be unloaded at that destination.
(ग)	सीमाशुल्क अधिनियम, 1962 के अध्याय X तथा उसके अधीन बनाए गए नियमों के तहत शुल्क वापसी की अदायगी.
(c)	Payment of drawback as provided in Chapter X of Customs Act, 1962 and the rules made thereunder.
.3	पुनरीक्षण आवेदन पत्र संगत नियमावली में विनिर्दिष्ट प्रारूप में प्रस्तुत करना होगा जिसके अन्तर्गत उसकी जांच की जाएगी और उस के साथ निम्नलिखित कागजात संलग्न होने चाहिए :
	The revision application should be in such form and shall be verified in such manner as may be specified in the relevant rules and should be accompanied by :
(क)	कोर्ट फी एक्ट, 1870 के मद सं. 6 अनुसूची 1 के अधीन निर्धारित किए गए अनुसार इस आदेश की 4 प्रतियां, जिसकी एक प्रति में पचास पैसे की न्यायालय शुल्क टिकट लगा होना चाहिए.
(a)	4 copies of this order, bearing Court Fee Stamp of paise fifty only in one copy as prescribed under Schedule 1 item 6 of the Court Fee Act, 1870.
(ख)	सम्बद्ध दस्तावेजों के अलावा साथ मूल आदेश की 4 प्रतियां, यदि हो
(b)	4 copies of the Order-in-Original, in addition to relevant documents, if any
(ग)	पुनरीक्षण के लिए आवेदन की 4 प्रतियां
(c)	4 copies of the Application for Revision.
(घ)	पुनरीक्षण आवेदन दायर करने के लिए सीमाशुल्क अधिनियम, 1962 (यथा संशोधित) में निर्धारित फीस जो अन्य रसीद, फीस, दण्ड, जब्ती और विविध मदों के शीर्ष के अधीन आता है में रु. 200/- (रूपए दो सौ मात्र) या रु.1000/- (रूपए एक हजार मात्र), जैसा भी मामला हो, से सम्बन्धित भुगतान के प्रमाणिक चलान टी.आर.6 की दो प्रतियां. यदि शुल्क, मांगा गया ब्याज, लगाया गया दंड की राशि और रूपए एक लाख या उससे कम हो तो ऐसे फीस के रूप में रु.200/- और यदि एक लाख से अधिक हो तो फीस के रूप में रु.1000/-
(d)	The duplicate copy of the T.R.6 challan evidencing payment of Rs.200/- (Rupees two Hundred only) or Rs.1,000/- (Rupees one thousand only) as the case may be, under the Head of other receipts, fees, fines, forfeitures and Miscellaneous Items being the fee prescribed in the Customs Act, 1962 (as amended) for filing a Revision Application. If the amount of duty and interest demanded, fine or penalty levied is one lakh rupees or less, fees as Rs.200/- and if it is more than one lakh rupees, the fee is Rs.1000/-.



4.	मद सं. 2 के अधीन सूचित मामलों के अलावा अन्य मामलों के सम्बन्ध में यदि कोई व्यक्ति इस आदेश से आहत महसूस करता हो तो वे सीमाशुल्क अधिनियम 1962 की धारा 129 ए (1) के अधीन फॉर्म सी. ए. -3 में सीमाशुल्क, केन्द्रीय उत्पाद शुल्क और सेवा कर अपील अधिकरण के समक्ष निम्नलिखित पते पर अपील कर सकते हैं				
	In respect of cases other than these mentioned under item 2 above, any person aggrieved by this order can file an appeal under Section 129 A(1) of the Customs Act, 1962 in form C.A.-3 before the Customs, Excise and Service Tax Appellate Tribunal at the following address :				
	<table border="1"> <tr> <td>सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ</td> <td><b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b></td> </tr> <tr> <td>दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016</td> <td>2<sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016</td> </tr> </table>	सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	<b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b>	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 <sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016
सीमाशुल्क, केन्द्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	<b>Customs, Excise &amp; Service Tax Appellate Tribunal, West Zonal Bench</b>				
दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2 <sup>nd</sup> Floor, Bahumali Bhavan, Nr.Girdhar Nagar Bridge, Asarwa, Ahmedabad-380 016				
5.	सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (6) के अधीन, सीमाशुल्क अधिनियम, 1962 की धारा 129 ए (1) के अधीन अपील के साथ निम्नलिखित शुल्क संलग्न होने चाहिए-				
	Under Section 129 A (6) of the Customs Act, 1962 an appeal under Section 129 A (1) of the Customs Act, 1962 shall be accompanied by a fee of -				
क)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए या उससे कम हो तो एक हज़ार रूपए.				
(a)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is five lakh rupees or less, one thousand rupees;				
ख)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पाँच लाख रूपए से अधिक हो लेकिन रुपये पचास लाख से अधिक न हो तो; पांच हज़ार रूपए				
(b)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than five lakh rupees but not exceeding fifty lakh rupees, five thousand rupees ;				
(ग)	अपील से सम्बन्धित मामले में जहां किसी सीमाशुल्क अधिकारी द्वारा मांगा गया शुल्क और व्याज तथा लगाया गया दंड की रकम पचास लाख रूपए से अधिक हो तो; दस हज़ार रूपए.				
(c)	where the amount of duty and interest demanded and penalty levied by any officer of Customs in the case to which the appeal relates is more than fifty lakh rupees, ten thousand rupees				
	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के 10 अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में है, या दंड के 10 अदा करने पर, जहां केवल दंड विवाद में है, अपील रखा जाएगा ।				
(d)	An appeal against this order shall lie before the Tribunal on payment of 10% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.				
6.	उक्त अधिनियम की धारा 129 (ए) के अन्तर्गत अपील प्राधिकरण के समक्ष दायर प्रत्येक आवेदन पत्र- (क) रोक आदेश के लिए या गलतियों को सुधारने के लिए या किसी अन्य प्रयोजन के लिए किए गए अपील : - अथवा (ख) अपील या आवेदन पत्र का प्रत्यावर्तन के लिए दायर आवेदन के साथ रुपये पाँच सौ का शुल्क भी संलग्न होने चाहिए.				
	Under section 129 (a) of the said Act, every application made before the Appellate Tribunal-				
(a)	in an appeal for grant of stay or for rectification of mistake or for any other purpose; or				
(b)	for restoration of an appeal or an application shall be accompanied by a fee of five Hundred rupees.				



**Order-In-Appeal**

M/s. Majithiya Textiles, Plot No.. J/9-10, Ground Floor, Sayan Taxtile Park, Ichhapore GIDC, Surat-394 510 (hereinafter referred to as "the Appellant") have filed the present appeal against the Order – In – Original No. 168/AR/ADC/ICD-Sachin/SRT/2024-25 dated 05.09.2024 (herein after referred to as "the impugned order") passed by the Additional Commissioner, Customs, Surat (herein after referred to as "the "adjudicating authority").

2. Facts of the case, in brief, are that the Appellant had imported Capital Goods machinery, i.e., 03 sets of i.e. Computerized Embroidery Machine, under EPCG Licence No. 5230016578, dated 28.04.2015 having assessable value of Rs. 30,82,327/- and by saving Customs Duty amount of Rs. 6,69,936/- (Actual Duty Utilization of Rs. 7,21,742/-) under the cover of the below mentioned Bill of Entry at a Zero rate of duty by availing the benefit of exemption available under Notification No. 16/2015 - Cus., dated 01.04.2015. The details of import are as per Table – I below:

**TABLE – I**

Sr. No.	Bill of Entry No. & Date	Number of machinery cleared	Assessable Value (Rs.)	Duty saved / available as per EPCG Licence (In Rs.)	Total Duty Foregone / Debited at the time of clearance (In Rs.)	Bank Guarantee Amount (In Rs.)
1.	9228505 dt. 14.05.2015	03	30,82,327/-	6,69,936/-	7,21,742/-	1,25,000/-

2.1 The Appellant had executed a Bond dated 12.05.2015 for Rs. 19,00,000/- along with Bank Guarantee No.: 0306BG002312015 dated 05.05.2015 for Rs. 1,25,000/- issued by the South Indian Bank, Ring Raod, Branch, Surat. for EPCG Licence No. 5230016578, dated 28.04.2015. They had also undertaken to fulfill the conditions of the Bond, EPCG Licence No. 5230016578, dated 28.04.2015 at ICD – Sachin, Surat.

2.2 The said machinery, i.e., 03 sets of Capital goods, i.e., Computerized Embroidery Machine imported under the aforesaid EPCG Licence were installed at M/s. Majithiya Textiles, Plot No.. J/9-10, Ground Floor, Sayan Taxtile Park, Ichhapore GIDC, Surat-394 510. The appellant produced a copy of Installation Certificate dated 26.10.2015 issued by the Chartered Engineer, Dr. P. J. Gandhi, Surat.

2.3 As per the conditions of Notification No. 16/2015 - Cus., dated 01.04.2015, the Appellant was required to fulfil the export obligation on FOB basis equivalent to Six

times the duty saved on the goods imported as specified in the Licence and Authorization, within a period of Six years from the date of issuance of EPCG Licence or authorization, i.e., complete 50% export obligation within first block of 1<sup>st</sup> to 4<sup>th</sup> years and remaining 50% in second block of 5<sup>th</sup> to 6<sup>th</sup> years. The EPCG Licence No. 5230016578, dated 28.04.2015 was issued to the Appellant for a period of 6 years valid upto 27.04.2021. Accordingly, the Appellant was required to fulfil export obligation within a period of 6 years from the date of EPCG Licence as per the condition laid down in the Notification and EPCG Licence itself. The Appellant was also required to produce proof of fulfilment of export obligation within the period as prescribed in the said Notification. Since, the EPCG Licence was issue to the Appellant on 28.04.2015, they were required to fulfill the export obligation by 27.04.2021 and submit the Export Obligation Discharged Certificate issued by the DGFT to Customs department.

2.4 A letter dated 13.01.2023 was written to the appellant requesting them to furnish the copy of EODC or any extension issued by the DGFT, Surat for fulfilment of export obligation. However, the appellant did not respond to above communication.

2.5 Letter dated 27.02.2023 were issued to the Foreign Trade Development Officer, DGFT, Surat requesting them to inform whether the EODC has been issued or any further extension for fulfilment of export obligation granted to the appellant or any documents showing the fulfilment of export obligation submitted by the appellant to their office. In response, the Assistant Director, Directorate General of Foreign Trade, Surat vide letter dated 28.02.2023 informed that the Appellant had not submitted any documents to them against fulfilment of export obligation.

2.6 In view of the above, it appeared that the Appellant had failed to fulfil the export obligation as specified in the Licence and did not comply with the mandatory condition of the Notification No. 16/2015 - Cus., dated 01.04.2015, the condition of EPCG Licence and also the conditions of the Bond executed and furnished by them. The Appellant neither produced the EODC issued by the DGFT, Surat nor could produce any documents showing extension granted by them for fulfilment of export obligation. Therefore, the Appellant was liable to pay Customs Duty of Rs. 7,21,742/- in respect of the said imported goods read with the conditions of the said Notification read with condition of the Bond executed by them read with Section 143 of the Customs Act, 1962. Further, Bank Guarantee No.: 0306BG002312015 dated 05.05.2015 for Rs. 1,25,000/- issued by the South Indian Bank, Ring Raod, Branch, Surat. for EPCG Licence No. 5230016578, dated 28.04.2015 appeared liable to be encashed and deposited in the Government Exchequer.



2.7 Accordingly, a Show Cause Notice was issued to the Appellant, proposing as to why:

- i. Customs Duty amounting to Rs. 7,21,742/- being the duty foregone at the time of import under EPCG Licence should not be demanded and recovered from them along with interest in terms of Notification No. 16/2015-Cus., dated 01.04.2015 as amended, read with the conditions of Bond executed and furnished by them in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the said Bond. Further, why the Bank Guarantee No.: 0306BG002312015 dated 05.05.2015 for Rs. 1,25,000/- issued by the South Indian Bank, Ring Raod, Branch, Surat backed against the Bond, should not be appropriated and adjusted towards the duty liability as mentioned above;
- ii. The imported Capital goods should not be held liable for confiscation under Section 111 (o) of the Customs Act, 1962 read with the conditions of Bond executed in terms of Section 143 of the Customs Act, 1962 read with Customs Notification No. 16/2015-Cus., dated 01.04.2015 as amended from time to time;
- iii. The benefit of Zero duty for EPCG Scheme under Notification No. 16/2015, dated 01.04.2015 on the imported Computerized Embroidery Machine imported in their name should not be denied;
- iv. Penalty should not be imposed under Section 112 (a) and Section 117 of the Customs Act, 1962;

2.8 The Adjudicating Authority, vide the impugned order, has passed order as detailed below:

- i. He confirmed the demand of Customs Duty amounting to Rs. 7,21,742/- being the duty foregone at the time of import of Capital Goods under EPCG Licence in terms of Notification No.: 16/2015-Cus., dated 01.04.2015 as amended, read with the conditions of Bond executed along with interest and ordered the same to be recovered in terms of Section 143 of the Customs Act, 1962 by enforcing the terms of the above mentioned Bond. Further, he ordered that the Bank Guarantee No.: 0306BG002312015 dated 05.05.2015 for Rs. 1,25,000/- issued by the South Indian Bank, Ring Raod, Branch, Surat be encashed and appropriated and adjusted towards the duty liability as mentioned above;
- ii. He confiscated the subject imported Capital goods under Section 111 (o) of the Customs Act, 1962 and allow the appellant to redeem the goods on payment of redemption fine of Rs. 15,41,164/- in terms of Section 125(1) of the Customs Act, 1962 ;
- iii. He denied the benefit of Zero duty for EPCG Scheme under Notification No. 16/2015, dated 01.04.2015 on the imported Computerized Embroidery Machine;



- iv. He imposed penalty of Rs. 72,174/- upon the Appellant under Section 112 (a) of the Customs Act, 1962;
- v. He imposed penalty of Rs. 1,00,000/- upon the Appellant under Section 117 of the Customs Act, 1962;

3. Being aggrieved with the impugned order passed by the adjudicating authority, the Appellant have filed the present appeal in Form CA-1 dated 25.10.2024 received in the appeal section on 08.11.2024. The Appellant have, inter-alia, raised various contentions and filed detailed submissions as given below in support of their claims:

- The Appellant had purchased computerized Embroidery Machine, under High Seas sale agreement dated 22/05/2015, from M/s. Unix Stitch Machine Pvt. Ltd.,
- The Machine was cleared vide BOE No.9228505 dateu 14/05/2015 under the name M/s. Majithiva Textiles address Plo: No. H-4, Gr.floor, Sayan Textiles Park, Ichhapore, GIDC, Surat-394510. At the time of import Duty saved Rs.6,69,936/- and actual Duty Remone Rs.7,21,744, At the time of Import, Appellant had given BG of Rs.1,25,000/- of South Indian Bank, Ring Road, Surat having BG No.030BG002312015 dated 05/05/2015.
- The Appellant had exported the finished goods by third party export but due to change of Accountant, documents with application to issue EODC was not filed with DGFT, Surat.
- In the mean time we received SCN F. No. VIII/6-223/ICD-Sachin/2015-16 dated 29/04/2024 for demand of Customs duty Rs.7,21,742/- along with interest, in term of notification No.16/2015 Customs dated 01/04/2015.
- Before Appellant file his reply, Adjudicating Authority passed an EX-PARTY order 168/AR/ADC/ICD-SACHIN/SRT/2024-25 dated 05/04/2024.
- Adjudicating Authority confirm the demand of Customs duty Rs.7,21,74..-/- U/s-143 of the Customs Act 1962 and order for appropriate the same from BG of Rs.1,25,000/-. He also imposed RF of Rs.15,41,164 U/s-111(0) of the Customs Act 1962, in lieu of confiscation of Capital Goods. He further imposed penalty of Rs.72,174/- U/s-112(a) of the Customs Act 1962. He further Imposed penalty of Rs.1,00,000/-U/s-117 of the Customs Act 1962.
- The appellant had already made export of finished goods but due to frequent change of accountants all documents cannot be collected from third party exporter, and application for EODC was not made with DGFT, Surat, before issue of impugned order. New we shall submit the copy of application with the DGFT Surat alongwith all the relevant documents and try to obtain the EODC in time.



**PERSONAL HEARING:**

4. Personal hearing in the matter was held on 24.12.2025 in virtual mode. Shri Mukund Chouhan, Advocate appeared for hearing on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum. He submitted that the adjudicating authority had passed Ex-party order, so matter should be remanded back for the verification of documents, for part of the export obligation fulfilment by him under EPCG license. He, through letter dt. 24.12.2025, received on 26.12.2025 submitted additional submission which are as under:

- In this matter we have partly completed the export obligation, as per details given in Annexure - A & Annexure - B.
- After completion of export obligation by third party, we have still not received E-BRC, for application of EODC with DGFT Surat.
- As soon as we shall receive the Copy of E-BRC from exporter, we shall apply for EODC. Therefore we should be given 120 days' time to produce EODC.
- Moreover this order was passed EX-PARTY, so matter should be remanded, therefore we can produce available documents to Adjudicating Authority, and to pass judicious order after considering the documents submitted by us.
- Against this appeal we have made pre-deposit of Rs. 54,150/- by challan dated 29/10/2024 and submitted with our letter dated 14/11/2024. Further BG of Rs. 1,25,000/- already appropriated in order dated 05/09/2024.
- Due to ignorance about settlement scheme given by DGFT, we missed to settle our case under scheme.
- Hence considering the fact of the case matter should be remanded to Adjudicating Authority to pass a fresh order after considering the documents submitted by us.

**DISCUSSION & FINDINGS:**

5. I have carefully gone through the appeal memorandum as well as records of the case and the submission made on behalf of the Appellant during the course of hearing. The issue to be decided in the present appeal is whether the impugned order passed by the adjudicating authority disallowing the benefit of concessional rate of duty under Notification No. 16/2015 - Cus., dated 01.04.2015, confirming the demand of duty along with interest, confiscating the Capital goods under Section 111 (o) of the Customs Act, 1962 and imposing penalty upon the Appellant under Sections 112 (a) and 117 of



the Customs Act, 1962, in the facts and circumstances of the case, is legal and proper or otherwise.

6.1 It is observed that the appellant has submitted copy of TR 6 challan no. 01/24-25 dated 23.10.2024 evidencing payment of pre-deposit of Rs. 54,150/- made for the purpose of filing the appeal which complied with the provision of Section 129 of the Customs Act, 1962. It is observed from the Form CA-1 dated 25.10.2024 that the impugned order dt. 05.09.2024 has been shown as received on 10.09.2024 and the appeal has been filed on 08.11.2024. Therefore, the appeal has been filed within 60 days as mandated in the Section 128 of the Customs Act, 1962. The copy of Form CA-1 and other documents pertaining to filing of appeal, were sent to the adjudicating authority, however, till date no report received in the matter.

7. It is observed that during the course of personal hearing, the appellant submitted that the adjudicating authority had passed the impugned order ex parte and, therefore, the matter should be remanded for verification of documents relating to partial fulfilment of export obligation under the EPCG licence.

I find that above contention of the appellant is factually incorrect and not borne out from the records. In this regard, reference is invited to paragraph 11 at page 07 of the impugned order, wherein it is clearly recorded that the appellant was afforded three opportunities of personal hearing, scheduled on 19.07.2024, 06.08.2024 and 29.08.2024. Despite the said opportunities, the appellant neither appeared for the personal hearings nor filed any written defence submissions. This clearly establishes that a personal hearing was afforded to the appellant, and the claim of an ex parte decision is incorrect and misleading.

It is further evident from the records that the appellant also failed to submit any reply to the Show Cause Notice dated 29.04.2024, reference is invited to paragraph 10 of page 7 of the impugned order. Additionally, upon completion of the export obligation period, a letter dated 13.01.2023 was issued to the appellant calling upon them to furnish a copy of the Export Obligation Discharge Certificate (EODC) or any extension granted by DGFT, Surat. However, the appellant did not respond to the said communication as well, reference is invited to paragraph 5 of page 4 of the impugned order.

The above facts on record clearly establish that the appellant consistently failed to respond to departmental communications, did not file a reply to the Show Cause Notice, and did not avail the opportunities of personal hearing provided to them to defend their case. In these circumstances, the plea of the appellant that the impugned order was

A

passed ex parte without affording opportunity of hearing is devoid of merit and is therefore rejected.

7.1 It is not under dispute, that the Appellant have not fulfilled their export obligation inasmuch as they have not submitted the Export Obligation Discharge Certificate evidencing the fulfillment of the export obligation in respect of the EPCG License No. 5230016578, dated 28.04.2015 issued by the DGFT. It is further observed from the records of the case that the Appellant have not been able to submit the EODC before the appellate authority as well.

It is pertinent to mention that in view of non-submission of the EODC, the Appellant is not entitled to the benefit of the Notification *ibid*. In view of the above, I agree with the observations and findings of the adjudicating authority and do not find any justification to interfere with the findings in the impugned order passed by the adjudicating authority.

7.2 It is observed from the appeal memorandum dated 25.10.2024 that the appellant has contended that although exports of the finished goods were made, the required documents could not be collected from the third-party exporter due to frequent changes of accountants. It was further stated that, for this reason, the appellant had not applied for issuance of the Export Obligation Discharge Certificate (EODC) with DGFT, Surat. The appellant, however, undertook that they would submit an application to DGFT, Surat along with all relevant documents and obtain the EODC within the stipulated time. Subsequently, vide letter dated 24.12.2025, the appellant reiterated that upon receipt of the e-BRC from the exporter, they would apply for issuance of the EODC. On this basis, the appellant requested that 120 days' time be granted to produce the EODC.

On examination of the above submissions, it is found that even as on the date of issuance of this order, the appellant has not filed any application for EODC with the DGFT authority. Thus, despite repeated assurances and requests for time, the appellant has failed to take the necessary steps for compliance. The request for further time, therefore, is unsupported by any concrete action and cannot be accepted.

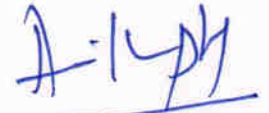
8. In view of the foregoing facts and findings, it is evident that the appellant has neither obtained the Export Obligation Discharge Certificate (EODC) nor even filed an application for the same with DGFT, Surat, despite lapse of considerable time and repeated opportunities. The appellant's repeated assurances to apply for EODC upon receipt of documents remain unsubstantiated by any affirmative action. It is well settled that compliance with export obligation under the EPCG Scheme and production of EODC within the prescribed or extended period is a mandatory statutory requirement. In the



absence of EODC, the appellant fails to establish fulfilment of export obligation, and consequently, the benefit availed under the EPCG licence cannot be sustained.

Accordingly, the request of the appellant for grant of further time to produce the EODC is rejected, as the same is devoid of merit and unsupported by evidence. The impugned order, confirming demand of duty along with applicable interest and penalties for non-fulfilment of export obligation, is therefore found to be legal, proper, and sustainable, and does not call for any interference.

9. In view of the above fact and findings, the appeal filed by the appellant is hereby rejected.



(Amit Gupta)  
Commissioner (Appeals),  
Customs, Ahmedabad

F. No. S/49-219/CUS/AHD/2024-25

Date: 01.01.2026

**By Speed Post.**

To,  
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Email: [mukundchouhan@gmail.com](mailto:mukundchouhan@gmail.com)



Copy to:

- 1.The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad. (email: [ccoahm-guj@nic.in](mailto:ccoahm-guj@nic.in) )
- 2.The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: [cus-ahmd-guj@nic.in](mailto:cus-ahmd-guj@nic.in) [rra-customsahd@gov.in](mailto:rra-customsahd@gov.in) ).
3. The Additional Commissioner of Customs, ICD – Sachin, Surat. ( Email: [adjcus-surat@gov.in](mailto:adjcus-surat@gov.in) / [cus-ahmd-adj@gov.in](mailto:cus-ahmd-adj@gov.in) )
- 4.The Deputy Commissioner, Customs, ICD – Sachin, Surat. ( [icd-sachin@gov.in](mailto:icd-sachin@gov.in) ).
4. Shri Mukund Chouhan, Advocate on behalf of M/s. Majithiya Textiles, Surat. ( [mukundchouhan@gmail.com](mailto:mukundchouhan@gmail.com) )
5. Guard File.