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 – **20260171MN000000A94C**

क	फ़ाइल संख्या FILE NO.	S/49-258/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-CUSTM-000-APP-546-25-26
ग	पारितकर्ता PASSED BY	Shri Amit Gupta Commissioner of Customs (Appeals), Ahmedabad
घ	दिनांक DATE	28.01.2026
ङ	उदभूत अपील आदेश की सं. व दिनांक ARISING OUT OF ORDER-IN-ORIGINAL NO.	Order – In – Original No. 200/AR/ADC/ICD-Sachin/SRT/2024-25 dated 22.10.2024 passed by the Additional Commissioner, Customs, Surat.
च	अपील आदेश जारी करने की दिनांक ORDER- IN-APPEAL ISSUED ON:	28.01.2026
छ	अपीलकर्ता का नाम व पता NAME AND ADDRESS OF THE APPELLANT:	M/s. New Randal Fashion, Plot No.: H/13, 3rd Floor, Narayan Nagar, Parvat Gam, Surat-395 010. Shri Arvindbhai Mendapara, Proprietor of M/s. New Randal Fashion, 602, Vastu Puja Height, Nr. CNG Gas Pump, Surat- 395 010.

1	**यह प्रति उस व्यक्ति के निजी उपयोग के लिए मुफ्त में दी जाती है जिनके नाम यह जारी किया गया है.**
	This copy is granted free of cost for the private use of the person to whom it is issued.
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 है.**

	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.

	निम्नलिखित सम्बन्धित आदेश/Order relating to :
(क (	बैगेज़ 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 दस्तावेज़ों 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 हज़ार मात्र), जैसा भी मामला हो, से सम्ब न्धित 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 सम्बंन्ध 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 :	
	सीमाशुल्क, केंद्रीय उत्पाद शुल्क व सेवा कर अपीलिय अधिकरण, पश्चिमी क्षेत्रीय पीठ	**Customs, Excise & Service Tax Appellate Tribunal, West Zonal Bench**
	दूसरी मंज़िल, बहुमाली भवन, निकट गिरधरनगर पुल, असारवा, अहमदाबाद-380016	2nd 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 रुपए.	
(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 रुपए	
(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 रुपए.	
(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	
(घ)	इस आदेश के विरुद्ध अधिकरण के सामने, मांगे गए शुल्क के %10 अदा करने पर, जहां शुल्क या शुल्क एवं दंड विवाद में हैं, 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.	

आयुक्त (अपील) कार्यालय अहमदाबाद

Order-In-Appeal

M/s. New Randal Fashion, Plot No.: H/13, 3rd Floor, Narayan Nagar, Parvat Gam, Surat-395 010 (hereinafter referred to as "the Appellant") have filed the present appeal against the Order – In – Original No. 200/AR/ADC/ICD-Sachin/SRT/2024-25 dated 22.10.2024 (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., 01 sets of i.e. Computerized Embroidery Machine, under EPCG Licence No. 5230017230 dated 25.06.2015 having assessable value of Rs. 31,52,854/- and by saving Customs Duty amount of Rs. 7,58,741/- (Actual Duty Utilization of Rs. 7,38,257/-) 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.	9774985 dt. 02.07.2015	01	31,52,854/-	7,58,741/-	7,38,257/-	1,20,000/-
	Total	**01**	**31,52,854/-**	**7,58,741/-**	**7,38,257/-**	**1,20,000/-**

2.1 The Appellant had executed a Bond dated 02.07.2015 for Rs. 23,00,000/- along with Bank Guarantee No.: 0650BG001332015 dated 29.06.2015 for Rs. 1,20,000/- issued by the South Indian Bank, SNS House, Opp. Silicon Shoppers, Near Udhna Teen Rasta, Udhna, Surat for above said EPCG Licence. They had also undertaken to fulfilll the conditions of the said Bond and said EPCG Licence

2.2 The said machinery, i.e., 01 set of Capital goods, i.e., Computerized Embroidery Machine imported under the aforesaid EPCG Licence were installed at M/s. New Randal Fashion, Plot No.: H/13, 3rd Floor, Narayan Nagar, Parvat Gam, Surat-395 010. The appellant produced a copy of Installation Certificate dated 28.07.2015 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 1st to 4th years and remaining 50% in second block of 5th to 6th years. The said EPCG Licence was issued to the Appellant on 25.06.2015 and the appellant has to fullfill export obligation within a period of 6 years by 24.06.2021. 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 25.06.2015, they were required to fulfill the export obligation by 24.06.2021 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. 7,38,257/- 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, the said Bank Guarantee for Rs. 1,20,000/- issued by the South Indian Bank, Surat. for the said EPCG Licence appeared liable to be encashed and deposited in the Government Exchequer.

2.7 Accordingly, a Show Cause Notice F.No.: VIII/6-907/ICD-Sachin/SRT/2015-16 dt. 01.05.2024 was issued to the Appellant, proposing as to why:

i. Customs Duty amounting to Rs. 7,38,257/- 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 said Bank Guarantee for Rs. 1,20,000/- issued by the South Indian Bank, 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. 7,38,257/- 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 said Bank Guarantee for Rs. 1,20,000/- issued by the South Indian Bank, 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. 15,76,427/- 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. 73,826/- 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 15.01.2025 received in the appeal section on 20.01.2025. The Appellant have, inter-alia, raised various contentions and filed detailed submissions as given below in support of their claims:

"A That the order confiscating the imported machinery, imposition of redemption fine, imposition of penalties are ab initio illegal because there is no mens rea on the part of the appellant firm at all.

A1. Appellant firm could not fulfil the export obligation due to market conditions and reasons beyond its control and therefore imposition of redemption fine and imposition of penalties were not at all warranted in the facts and circumstances of the case.

*B. That when there was no malicious intent by the appellant firm to defraud the revenue, confiscation of the imported capital goods and imposition of redemption fine and imposition of penalties were not at all warranted. Reliance is placed, inter alia, on the judgement reported as **CC Versus BR Marbles Private Limited-2023 (9) TMI 729-CESTAT Kolkata.***

C. That the invocation of sub- clause (o) of section 111 of the Customs Act, 1962 for confiscation of the imported machinery under EPCG was not warranted as well as illegal because the licensing authority, namely, DGFT has not found any mens rea on the part of this appellant. Therefore Respondent Additional Commissioner could not have confiscated the imported capital goods only for the failure of fulfilment of export obligation by the appellant firm due to reasons beyond its control.

C1. Appellant firm submits that Notification No 16/2015-Cus under which the capital goods were imported by filing the bill of entry, seeks to recover only duty with interest at 15% for non-fulfilment of export obligation. Therefore imposition of redemption fine by confiscating the imported capital goods is not in accordance with the law. Appellant seeks to refer and rely upon relevant judicial precedents during the personal hearing of this appeal.

D. Appellant firm submits that the imposition of penalty under section 112 (a) of the Customs Act, 1962 is not at all warranted in the facts and circumstances of the case. When the confiscation of the capital goods under section 111 (0) is illegal, imposition of penalty under section 112(a) is required to be quashed and set aside. Appellant seeks to refer and rely upon relevant judicial precedents during the personal hearing.

E. The imposition of penalty under section 117 of the Customs Act, 1962 on this appellant firm for non-fulfilment of the export obligation is completely illegal. Non-fulfilment of export obligation due to market conditions and for reasons beyond the control of the appellant cannot be construed as non-user of the imported capital goods for the intended purpose. Appellant craves leave to place necessary material and relevant judicial precedents during the personal hearing in respect of this submission.

The impugned ex-parte OIO was received by the Appellant on 14.11.2024 by post and therefore the time limit for this appeal expires on 13.01.2025. Appellant has filed an application for condonation of delay of 3 days in filing this appeal. ***The appellant may be heard through videoconferencing facility to the appellant's advocate S. Suriyanarayanan, Surat."***

PERSONAL HEARING:

4. Personal hearing in the matter was held on 18.12.2025 in virtual mode. Shri ***S. Suriyanarayanan,*** Advocate appeared for hearing on behalf of the Appellant. He reiterated the submissions made in the appeal memorandum.

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, with regard to compliance with the pre-deposit requirement for filing the appeal, the appellant has submitted that a Bank Guarantee amounting to Rs. 1,20,000/- was appropriated by the department through the impugned Order against the required pre-deposit @ 7.5% works out to Rs. 55,369/-. Accordingly, the amount of Rs.1,20,000/- encashed by the department in pursuance of the impugned order is treated as sufficient compliance with the pre-deposit requirement under Section 129E of the Customs Act, 1962.

6.2 It is further observed from Form C.A.-1 dated 15.01.2025 that the impugned order dated 22.10.2024 is shown to have been received on 14.11.2024 and that the present appeal has been filed on 20.01.2025. Accordingly, there is a delay of 7 days beyond the normal period of 60 days prescribed for filing an appeal under Section 128(1) of the Customs Act, 1962. However, such delay falls within the condonable period under Section 128 of the Customs Act, 1962. The appellant has filed an application dated 15.01.2025 seeking condonation of delay, and the same has been duly considered and is allowed under Section 128 of the Customs Act, 1962.

6.3 One set of appeal paper and documents have been sent to the Adjudicating authority i.e. the Additional Commissioner, Customs House, Surat on 25.03.2025 for comments, however, no response / reply received in the matter.

7. It is observed from the impugned order that the department, vide letter dated 13.01.2023, requested to the appellant to furnish a copy of the Export Obligation Discharge Certificate (EODC) or any extension granted by the Regional Authority, DGFT, Surat, in respect of fulfilment of export obligation under the EPCG licence. However, the appellant failed to respond to the said letter. Thereafter, a letter dated 27.02.2023 was addressed to the Foreign Trade Development Officer, DGFT, Surat, seeking confirmation as to whether the EODC had been issued or any extension had been granted to the appellant, or whether any documents evidencing fulfilment of export obligation had been submitted by the appellant. In response thereto, the Assistant Director, DGFT, Surat, vide letter F.No.: EPCG/MIS/2020-21 dated 28.02.2023, categorically informed that the importer/appellant had not submitted any documents towards fulfilment of export obligation. It is further noted that the appellant was required to fulfil the export obligation within a period of six years from the date of issue of the EPCG licence, i.e., from 25.06.2015 to 24.06.2021. However, even after lapse of more than four years from the expiry of the said period, the appellant has neither fulfilled the export obligation nor produced any evidence of exports made against the said licence before the DGFT authorities. Further, no application has been made by the appellant to the DGFT for redemption of the EPCG licence. In view of the above facts, it is evident that the appellant has failed to comply with the conditions of the EPCG licence as well as the relevant exemption notification, and is therefore liable for denial of the benefit availed thereunder.

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 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 this appellate authority as well. It is pertinent to mention that in view of non-submission of any application for EODC to the DGFT, 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 in the impugned order and do not find any justification to interfere with the findings in the impugned order passed by the adjudicating authority.

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. 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. 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/49-258/CUS/AHD/2024-25 Date: 28.01.2026

By E-mail (As per Section 153(1)(c) of the Customs Act, 1962)

Through Speed Post:

To

M/s. New Randal Fashion,
Plot No.: H/13, 3rd Floor,
Narayan Nagar, Parvat Gam,
Surat-395 010.

कार्यालय आयुक्त (अपील), सीमा शुल्क, अहमदाबाद.

Shri Arvindbhai Mendapara,
Proprietor of M/s. New Randal Fashion,
602, Vastu Puja Height,
Nr. CNG Gas Pump, Surat- 395 010.

Copy to:

1.The Chief Commissioner of Customs Gujarat, Custom House, Ahmedabad. (email: ccoahm-guj@nic.in)

2.The Principal Commissioner of Customs, Custom House, Ahmedabad. (email: cus-ahmd-guj@nic.in rra-customsahd@gov.in).

3. The Additional Commissioner of Customs, ICD – Sachin, Surat. (Email: adjcus-surat@gov.in / cus-ahmd-adj@gov.in)

4.The Deputy Commissioner, Customs, ICD – Sachin, Surat. (icd-sachin@gov.in).

5. Shri ***S. Suriyanarayanan,*** Advocate Advocate on behalf of M/s New Randal Fshin, Surat. (suri6law@yahoo.in)

6. Guard file.