

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

**CUSTOMS APPEAL NO. 10489, 10860 OF 2019
CUSTOMS APPEAL NO. 10480 OF 2020**

BOHRA EXPORTS PVT LTD & Ors.

Appellant

Vs.

JAMNAGAR(PREV)

Respondent

Appearance:

Present for the Appellant : Shri Rahul Gajera, Advocate with Shri K J Kinariwala, Consultant

Present for the Respondent: Shri Girish Nair, Assistant Commissioner (AR)

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Date of Hearing : **17/04/2025**

ORDER

During the hearing, both the learned Advocates made an assertion that the ships they have imported for breaking, were build up in South Korea and all the bills of entry were assessed provisionally. The country of origin certificate was not provided to the Customs Authorities. Initially, learned Advocate made a statement that South Korea does not issue the country of origin certificate. However, on being asked that the appellant should bring legislation to this effect, it was stated that they will try to procure the certificate but he needs time of three months to procure the certificate of country of origin. Hence, we are inclined to grant time of three months to the party to either procure the country of origin certificate or bring the law which provides that the country of origin certificate cannot be issued in Korea, as asserted by the Advocate. Accordingly, the time of three months is granted. The matters to come up on July 22,2025.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**