

**Customs, Excise & Service Tax Appellate Tribunal,  
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No. 10336 of 2021-DB**

(Arising out of OIO-KND-CUSTM-000-COM-15-20-21 Dated-03/02/2021 passed  
Commissioner of CUSTOMS-KANDLA)

**KUTCH CHEMICALS INDUSTRIES LTD**

108 Mohta Building 4 Bhikaji Cama Place  
New Delhi

**.....Appellant**

*VERSUS*

**C.C.-KANDLA**

Custom House, Near Balaji Temple,  
Kandla, Gujarat

**.....Respondent**

**APPEARANCE:**

Shri. Pramod Kumar Rai & Shri. Jayant Kumar Advocates for the Appellant  
Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)  
HON'BLE MR. SOMESH ARORA MEMBER (JUDICIAL)**

DATE OF HEARING: 16.03.2023  
DATE OF DECISION: 06.04.2023

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 10335 of 2021.

**(RAJU)  
MEMBER (TECHNICAL)**

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

PRACHI