

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

REGIONAL BENCH- COURT NO. 1

**CUSTOMS Appeal No. 11492 of 2013-DB**

(Arising out of 93-94/2013/Cus/Commr(A)/JMR dated 23.04.2013 passed by Commissioner (A) of Customs -JAMNAGAR)

**J M INDUSTRIES**

2197-B KRISHNA KUNJ, HILLDRIVE  
BHAVNAGAR-GUJARAT-364 002

**.....Appellant**

*VERSUS*

**C.C.,-JAMNAGAR (PREV)**

SHARDA HOUSE, BEDI BANDAR ROAD,  
OPP. PANCHVATI, JAMNAGAR-GUJARAT

**.....Respondent**

**APPEARANCE:**

None appeared for the Appellant

Shri Anand Kumar, Superintendent (Authorized Representative) for the  
Respondent

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

DATE OF HEARING:03.07.2023

DATE OF DECISION:03.07.2023

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 11286 of 2013.

**(RAJU)  
MEMBER (TECHNICAL)**

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

Neha