

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

CUSTOMS Appeal No. 14148 of 2013-DB

[Arising out of Order-in-Original/Appeal No 651-656-2013-CUS-COMMR-A--KDL dated 21.10.2013 passed by Commissioner of CUSTOMS-KANDLA]

Bharat Petroleum Corporation Limited

Taxation Department, Bharat Bhavan-ii, 3rd Floor,
4 & 6, Currimbhoy Road, Ballard Estate, MUMBAI
MAHARASHTRA-400001

.... Appellant

VERSUS

Commissioner of Customs, Kandla

Custom House, Near Balaji Temple,
Kandla, Gujarat

.... Respondent

APPEARANCE :

Shri Sachin Chitnis & Shri Viraj Reshamwala, Advocates for the Appellant
Shri Prabhat K. Rameshwaram, Addl. Commissioner (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING : 22.06.2023

DATE OF DECISION: 12.09.2023

C.L. MAHAR :

The appeal disposed of. For order, see order of date in Customs Appeal No. 14189 of 2013.

**(Ramesh Nair)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**

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