

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No.12123 of 2018

(Arising out of OIA-JMN-CUSTM-000-APP-06-08-18-19 dated 04/05/2018 passed by
Commissioner of CUSTOMS-AHMEDABAD)

Nayara Energy Ltd

.....Appellant

(Formerly Known As Essar Oil Ltd.), Pb No. 24, Head Post Office, Khambhalia,
Devbhumi Dwarka, Gujarat

VERSUS

C.C.-Jamnagar(prev)

.....Respondent

Sharda House...Bedi Bandar Road,
Opp. Panchavati, Jamnagar
Gujarat

APPEARANCE:

Shri. Vishal Agarwal, Shri Vipin Jain, Shri Roshil Nichani and Shri Abhishek Kapadia,
Advocates for the Appellant

Shri. Ghanshyam Soni, Joint Commissioner (AR) & Shri S.N Gohil, Superintendent
(AR) for the Respondent

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

DATE OF HEARING: 18.03.2021

DATE OF DECISION: 16.07.2021

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 12122 of 2018.

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**

Geeta