

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10358 of 2016- DB

(Arising out of OIA-JMN-CUSTM-000-APP-074-075-15-16 dated 08/09/2015 passed by Commissioner of CUSTOMS-JAMNAGAR (PREV))

C.C.-JAMNAGAR(PREV)

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

.....Appellant

VERSUS

Nayara Energy Limited

Post Box No. 24,
Khambhalia,
Jamnagar, Gujarat

.....Respondent

APPEARANCE:

Shri Vishal Agarwal & Ms. Dimple Gohil, Advocate for the Appellant-Assessee
Shri P K Rameshwaram, Additional Commission(AR) for the Respondent- Revenue

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

DATE OF HEARING: 23.06.2023

DATE OF DECISION: 04.12.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 12014 of 2015.

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

**(C L MAHAR)
MEMBER (TECHNICAL)**