

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 11003 of 2021 - DB

(Arising out of OIA-MUN-CUSTOM-000-APP-149-150-21-22 dated 15/09/2021 passed by Commissioner of CUSTOMS-MUNDRA)

**UPPER INDIA SMELTING
AND REFINERY WORKS**

.....Appellant

Survey No 241
Vill Chandsana Chhatral
Mehsana Highway Tal Kadi Mehsana
Mehsana, Gujarat

VERSUS

C.C.-MUNDRA

.....Respondent

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat- 370421

APPEARANCE:

Shri Hardik Modh, Advocate for the Appellant
Shri A R Kanani, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 25.10.2023
DATE OF DECISION: 26.02.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11001 of 2021.

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

**(RAJU)
MEMBER (TECHNICAL)**