

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

REGIONAL BENCH- COURT NO. 3

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

Customs Appeal No.88 of 2011

(Arising out of OIA-238-2010-CUS-COMMR-A—AHD dated 10.12.2010 passed by
Commissioner of CUSTOMS-AHMEDABAD)

Shell Energy India Private Limited

101-103, ABHIJIT-II,
AHMEDABAD-GUJARAT

.....Appellant

VERSUS

C.C. Ahmedabad

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Respondent

APPEARANCE

Mr. T. Viswanathan, Jigar Shah, Manish Jain & Ms. Shruti Agarwal, Advocates for
the Appellant (Assessee)

Mr. Vinod Lukose, Superintendent (Authorized Representative) for the Revenue

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

DATE OF HEARING: 21.12.2021
DATE OF DECISION: 13.04.2022

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 64 of 2011.

**RAMESH NAIR
MEMBER (JUDICIAL)**

**RAJU
MEMBER (TECHNICAL)**

Neha