

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10769 of 2021 – DB

(Arising out of OIA-KDL-CUSTOM-000-APP-38-42-19-20 dated 09/09/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

P D INDUSTRIES

104, SHIVLOK HOUSE- II,
COMM.COMPLEX, KARAMPURA,
NEW DELHI

.....Appellant

VERSUS

Commissioner of Customs-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Rajesh Chhibber, Advocate & Shri Vikas Mehta, Advocate for the Appellant
Shri Rajesh R Kurup, Superintendent (AR) & Shir P Ganesan, Superintendent (AR)
for the Respondent

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

DATE OF HEARING: 30.04.2024
DATE OF DECISION: 27.08.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 12957 of 2019.

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

**(RAJU)
MEMBER (TECHNICAL)**