

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 3

CUSTOMS APPEAL NO. 10198 OF 2021

[Arising out of OIO-MUN-CUSTM-000-COM-02-20-21 dated 27/08/2020 passed by Commissioner of Central Excise, Customs and Service Tax-MUNDRA]

COMMISSIONER OF CUSTOM-MUNDRA

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

Appellant

Vs.

RUCHI SOYA INDUSTRIES LIMITED

301, Mahakosh House, 7/5, South Tukoganj,
Nathmandir Road,
Indore, Madhya Pradesh

Respondent

Appearance:

Shri Girish Nair, Assistant Commissioner (AR) for the Appellant
Shri Dhaval Shah, Advocate for the Respondent

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

Date of Hearing : 12.08.2024
Date of Decision : 12.08.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10033 of 2021.

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

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