

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

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No.11999 of 2015**

(Arising out of OIA-MUN-CUSTOM-000-APP-162-194-15-16 dated 08/09/2015 passed by Commissioner of CUSTOMS-MUNDRA)

**Hindalco Industries Ltd**

(unit Birla Copper) Village-lakhigam, Post-dahej,  
BHARUCH, GUJARAT

**.....Appellant**

*VERSUS*

**C.C.-Mundra**

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

**.....Respondent**

**APPEARANCE:**

Shri Manish Jain, Advocate appeared for the Appellant

Shri Tara Prakash, Deputy Commissioner (AR) for the Respondent

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

DATE OF HEARING: 22.02.2023  
DATE OF DECISION: 24.03.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10564 of 2015.

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

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

Mehul