

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

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No.11032 of 2015**

(Arising out of OIA-MUN-CUSTOM-000-APP-001-014-15-16 dated 06/04/2015 passed by Commissioner of CUSTOMS-MUNDRA)

**Hindalco Industries Limited**

**.....Appellant**

Village : Lakhigam,  
Post Dahej, Bharuch, 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 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