

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

REGIONAL BENCH- COURT NO. 1

**CUSTOMS Appeal No. 10519 of 2024-DB**

(Arising out of OIO-KND-CUSTM-000-COM-01-24-25 dated 08.04.2024 passed by Commissioner of Customs -Kandla)

**Balaji Plasticizers And Chemicals**  
4519/11,Jai Mata Market,Tri Nagar  
North West, Delhi-110035

**.....Appellant**

*VERSUS*

**Commissioner of Customs - Kandla**  
Office of the Commissioner of Customs,  
Near Balaji Temple, Kandla

**.....Respondent**

**APPEARANCE:**

Shri Pramod Kumar Rai, Jayant Kumar, Y.S. Reddy, Advocates for the Appellant  
Shri Girish Nair & Shri Sanjay Kumar, Authorised Representative for the Respondent

**CORAM: HON'BLE MEMBER (TECHNICAL), MR. RAJU  
HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**

DATE OF HEARING: 17.09.2024  
DATE OF DECISION: 22.10.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10486 of 2024.

**(RAJU)  
MEMBER (TECHNICAL)**

**(SOMESH ARORA)  
MEMBER (JUDICIAL)**

Neha