

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

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 10306 OF 2020

[Arising out of OIA-AHD-CUSTM-000-APP-476-19-20 dated 11/12/2019 passed by
Commissioner (Appeals) Commissioner (Appeals) Commissioner of Central Excise,
Customs and Service Tax-AHMEDABAD]

NETAFIM IRRIGATION INDIA PVT LTD

Plot No. 268-270, 271-b, GIDC, Manjusar, Savli,
Vadodara, Gujarat

Appellant

Vs.

COMMISSIONER OF CUSTOMS-AHMEDABAD

Custom House, Near All India Radio, Navrangpura,
Ahmedabad, Gujarat

Respondent

Appearance:

Shri Manish Jain, Advocate for the Appellant

Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

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

Date of Hearing : 06.08.2024

Date of Decision: 12.11.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10342 of 2019.

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

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