

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10074 of 2024- DB

[Arising out of F/ No. VIII/48-702/Exp./AMD/CHM/2019-20 dated 17.07.2019 passed by
Principal Commissioner – Mundra(Kuchchh)]

PCBL Ltd.

Formerly known as M/s Philips carbon Black Limited
31, Netaji Subhash Road, Kolkata,
West Bengal-700001

.....Appellant

VERSUS

C.C. Mundra

Office of the Commr. of Customs, Custom House
Mudra, Kutch, Mundra Port and Special Economic Zone
Mundra-Kachchh-Gujarat-370241

.....Respondent

APPEARANCE:

Shri Niraj Baheti, Chartered Accountant for the Appellant
Shri Sanjay Kumar, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 07.11.2024
DATE OF DECISION: 28.11.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10073 of 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha