

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

REGIONAL BENCH-COURT NO. 3

**Customs APPEAL NO. 10143 of 2024-SM**

[Arising out of OIO-KND-CUSTOM-000-COM-14-2022-23 dated 09/03/2023 passed by  
Commissioner of Customs -Kandla]

**BSM PETROCHEM P LTD**

104 Shivlok House II  
Comm Cpmlex Karpura  
Delhi,, 85 - 110015, 7

**.....Appellant**

*VERSUS*

**Commissioner of CUSTOMS - Kandla Customs**

office of the Commissioner of Customs,  
Near Balaji Temple,  
Knadla, Kachchh,  
Gujarat- 370210

**.....Respondent**

**APPEARANCE:**

Shri Rajesh Chhibber, Advocate appeared for the Appellant

Shri H P Shrimali, Superintendent (AR) appeared for the Respondent

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

DATE OF HEARING: 12.12.2024

DATE OF DECISION: 12.12.2024

The appeal is disposed of. For order, see order of date in Customs Appeal  
No. 10055 of 2024.

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