

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

REGIONAL BENCH-COURT NO. 3

Customs APPEAL NO. 10145 of 2024-SM

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

Shivam Petrochemicals Pvt Ltd

.....Appellant

Rural Focal Point,
Village Balian,,
43-148001, 3

VERSUS

Commissioner of CUSTOMS - Kandla Customs

.....Respondent

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

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)**