

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 10356 of 2016

[OIA-JMN-CUSTM-000-APP-129-130-15-16 02/12/2015 Commissioner of CUSTOMS-JAMNAGAR(PREV)]

C.C.-Jamnagar(prev)

.....Appellant

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar
Gujarat

VERSUS

Nayara Energy Limited

.....Respondent

Post Box No. 24,
Khambhalia,
Jamnagar,
Gujarat

WITH

CUSTOMS Appeal No. 10357 of 2016

[OIA-JMN-CUSTM-000-APP-129-130-15-16 dated 02/12/2015 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV)]

C.C.-Jamnagar(prev)

.....Appellant

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar
Gujarat

VERSUS

Nayara Energy Limited

.....Respondent

Post Box No. 24,
Khambhalia,
Jamnagar,
Gujarat

APPEARANCE:

Shri Rajesh K Agarwal, Superintendent (AR) for the Appellant
Shri Dimple Gohil, Advocate for the Respondent

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

FINAL ORDER NO. A/10455-10456 / 2023

DATE OF HEARING:15.03.2023

DATE OF DECISION:15.03.2023

RAJU

These appeals have been filed by Revenue. The amount involved in these refund claims is Rs. 4 Lakh & Rs. 1 Lakhs.

2. Consequently, the appeals are dismissed as In terms of Board's circular on Government's litigation policy instruction F. No. 390/Misc/116/2017-JC dated 22.08.2019.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

PALAK