

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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 10988 of 2021

[Arising Out Of OIA-AHD-CUSTM-000-APP-907-21-22 Dated- 02/09/2021 passed by the Commissioner (Appeals), CUSTOMS-AHMEDABAD]

**INTEGRATED COATING AND SEED
TECHNOLOGY INDIA PVT LTD**

.....Appellant

Plot No 47 Survey No 423 Mahagujarat Industrial
Estate Sarkhej Bavla Highway Moraiya Taluka Sanand
Ahmedabad, Gujarat

VERSUS

C.C.-AHMEDABAD

.....Respondent

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

APPEARANCE:

Shri. Anand Mishra, Ms. Himanshi Patwa Advocates for the Appellant
Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

Final Order No. 10348 /2025

DATE OF HEARING:13.05.2025
DATE OF DECISION:13.05.2025

SOMESH ARORA

1. At this stage, Learned Advocate states that the issue involved in their matter is also same as in the case of M/s. Trinity Pigment Industries (C/10992/2021).

1.1 In view of the admission that the issue involved is same in their case , matter is remanded back in their appeal also with similar direction to conduct proper test and then examining the classification issue along with point of limitation. Since the issue involves classification of goods and may

have recurring effect for various clients importing similar products, it is directed that the same should be decided, within three month from the receipt of this order.

2. Appeal allowed by way of remand

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi