

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

REGIONAL BENCH-COURT NO. 3

**CUSTOMS Appeal No. 11115 of 2016**

(Arising out of OIA-JMN-CUSTM-000-APP-239-15-16 dated 07.03.2016 passed by the Commissioner of CUSTOMS-JAMNAGAR(PREV))

**Essar Power Gujarat Ltd**

44km Milestone, Jamnagar Okha Highway, Khambhalia,  
JAMNAGAR, GUJARAT

**.....Appellant**

*VERSUS*

**C.C.-Jamnagar(prev)**

SHARDA HOUSE...BEDI BANDAR ROAD,  
OPP. PANCHAVATI,  
JAMNAGAR, GUJARAT

**...Respondent**

**APPEARANCE:**

Shri Manish Jain, Shri Dhaval K Shah, Shri Hardik Modh, Mrs. Dimple Gohil, Shri S J Vyas, Shri P D Rachchh, Advocates and Shri Vipul Khandhar, Chartered Accountant for the Appellant- Assessee

Shri Sanjay Kumar, Superintendent (AR) appeared for the Respondent- Revenue

**CORAM:**

**HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA**

**HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH**

DATE OF HEARING/DECISION: 04.06.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No.11569 of 2015-DB

**(SOMESH ARORA)  
MEMBER ( JUDICIAL )**

**(SATENDRA VIKRAM SINGH)  
MEMBER ( TECHNICAL )**

Bharvi