

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10112 of 2018

(Arising out of OIA-JMN-CUSTOM-000-APP-41-42-17-18 dated 02.11.2017 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

ACC Limited

(121, Maharshi Karve Road, Churchgate,
MUMBAI, MAHARASTRA

.....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