

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 12024 of 2018

(Arising out of OIA-JMN-CUSTM-000-APP-04-18-19 dated 25.04.2018 passed by the Commissioner of CUSTOMS-AHMEDABAD)

The State Trading Corporation Of India Ltd

6th Floor, H.k. House, Behind Jivabhai Chambers Ashram Road,
AHMEDABAD, 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