

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

REGIONAL BENCH-COURT NO. 1

**Customs Appeal No. 10299 of 2024**

(Arising out of JMN-CUSTOM-000-APP-197 to 248-23-24 dated 09.03.2024 passed by Commissioner of Customs-(Appeals)- Ahmedabad)

**M/s Reliance Industries Limited**

SEZ, CAB East Wing, Ground Floor, Motikhavdi,  
Jamnagar-Gujarat-361280

**...Appellant**

*VERSUS*

**Commissioner of Customs-(Prev)-Jamnagar**

Seema Shulka Bhawan, Jamnagar-Rajkot Highway,  
Near Victoria Bridge, Jamnagar, Gujarat-361001

**...Respondent**

**APPEARANCE:**

Shri J.C. Patel with Ms. Shilpa Balani & Rahul Gajera, Advocates appeared for the Appellant  
Shri Sanjay Kumar, Superintendent (AR) appeared for the Respondent

**CORAM:**

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

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

DATE OF HEARING:26.08.2025

DATE OF DECISION:15.09.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10264 of 2024.

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

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