

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 10314 of 2024

(Arising out of JMN-CUSTM-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)**