

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 10633 of 2024

(Arising out of Order in Appeal KDL-CUSTM-000-APP-12-24-25dated 31/07/2024 passed by the
Commissioner of Customs (Appeals), -Ahmedabad)

INDIAN FARMERS FERTILISER CORPERATIVE LIMITEDAppellant
KANDLA UNIT KANDLA KACHCH
KACHCHH, GUJARAT-370210

VERSUS

Commissioner of CUSTOMS - Kandla CustomsRespondent
Office of the Commissioner of Customs,
Near Balaji Temple, Kandla, KACHCHH
GUJARAT-370210

APPEARANCE:

Shri Manish Jain for the Appellant
Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION: 04.11.2025

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10224 of 2024.

(Dictated & Pronounced in the open court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)