

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 10056 OF 2022

[Arising out of OIA-KDL-CUSTM-000-APP-58-59-20-21 dated 13/11/2020 passed by
Commissioner of CUSTOMS-AHMEDABAD]

MERINO INDUSTRIES LTD

Village Achega Po Hapur
Hapur, UP

Appellant

Vs.

COMMISSIONER OF CUSTOMS-KANDLA

Custom House, Near Balaji Temple,
Kandla, Gujarat

Respondent

Appearance:

Shri S Sunil, Advocate for the Appellant

Shri Neilprakash Makwana, Superintendent (AR) for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

Date of Hearing : 30/10/2025

Date of Decision : 30/10/2025

The appeal is disposed of. For order, see order of date in Customs Appeal
No. 10055 of 2022.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**