

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10378 of 2020

(Arising out of OIA No. KDL-CUSTM-000-APP-82-86-19-20 dated 03.01.2020 passed by Commissioner (Appeals), Ahmedabad)

Sanghi Industries Ltd.

P.O. Sanghipuram, Taluka Abdasa
Kutch, Gujarat

...Appellant

VERSUS

C.C. Kandla

Custom House,
Near Balaji Temple, Kandla

...Respondent

APPEARANCE:

Ms. Surbhi Chandani with Manish Jain, Advocates appeared for the appellant
Smt. Sunita Menon, Authorised Representative appeared for the Respondent

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

DATE OF HEARING: 24.02.2026
DATE OF DECISION: 25.02.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10374 of 2020.

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

Neha