

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

REGIONAL BENCH-COURT NO. 2

CUSTOMS Appeal No. 10248 of 2024- DB

(Arising out of Order in Appeal MUN-CUSTOM-000-APP-190-23-24 dated 09/01/2024 passed by Commissioner of Customs (Appeals), Ahmedabad)

YARA FERTILIZERS INDIA PVT LTD

.....Appellant

402, Suyog Fusion, Dhole Patil Road,
Sangamwadi, Pune - 411 001.

VERSUS

Commissioner of CUSTOMS - Mundra Customs

.....Respondent

Office of the Pr. Commr. of Customs,
Custom House, Mundra, Kutch,
Mundra Port and Special Economic Zone,
Mundra, Kutch, Gujarat

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant

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

CORAM:

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

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

DATE OF HEARING: 25.11.2025

DATE OF DECISION: 01.04.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No.10247 of 2024-DB

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

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

Bharvi