

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

REGIONAL BENCH-COURT NO. 2

**CUSTOMS Appeal No. 10249 of 2024- DB**

(Arising out of Order in Appeal MUN-CUSTM-000-APP-192-23-24 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