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

REGIONAL BENCH- COURT NO. 02

**Customs Appeal No. 10298 of 2026**

[Arising out of OIO F. No. CUS/SIIB/INT/247/2026-Prev-O dated 23/03/2026 passed by the Commissioner of Customs (P) Jamnagar]

**VANDANA TRADING COMPNAY** .....**Appellant**
Near Deepak Pywood, Durga Colony,
Rampura Road, Ward No.21, Sikar,
Rajasthan-332001

*VERSUS*

**Customs (P) Jamnagar** .....**Respondent**
Seema Shulk Bhavan, Jamnagar, Rajkot Highway,
Near Victoria Bridge, Jamnagar, Gujarat-361001

**APPEARANCE:**
Ms. Raksha Bhandari & Shri. Manish Jain, Advocates for the Appellant
Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

**Final Order No. 10289/2026**

DATE OF HEARING:20.04.2026
DATE OF DECISION:20.04.2026

**SOMESH ARORA**

In this instance, the department has made out a case against the appellant who are in business of import and wholesale trade of "Roasted Areca Nuts", stating that it was not fit for human consumption and, therefore, the import could not be allowed, as there was an ITC violation involved. The Department accordingly denied the provisional release of "Roasted Areca Nuts" as they were found to be unfit for human consumption. At this stage, the Advocate states that the proposal was given to lower authorities that "Roasted Areca Nuts" imported by them will not be subjected to human consumption and will be put to industrial use, and therefore, the ITC violation will not exist. To that extent, they are prepared to furnish a bond indicating fulfilment of conditions to ensure that the product is put to industrial use only and not allowed to go waste.

2. Learned AR states that apart from the bond, it should be ensured that the industrial usage will be certified by either the GST officers or the Customs Officers, as the case may be, and the same should be done under the GST/Customs supervision.

3. Learned Advocate has no problem, provided the department ensures the presence of GST Officers at the time required by them. Learned Advocate also indicates that his client may have to use the material in the next 15 days. It is directed that department should ensure the presence as per the requirement by them in the next 15 days of the GST/Customs Officer, to make sure that the usage as indicated by them is ensured by the appellant. Under these conditions, the goods are directed to be released on bond in the next 15 days to ensure that the industrial use by the purchaser is made.

4. Appeal allowed with the above directions.

(Dictated & Pronounced in the open court)

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

Prachi