

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD

REGIONAL BENCH - COURT NO.I

Excise Appeal No.51 of 2012

(Arising out of Order-in-Original No.KDL/COMMR/12/2011-12 dated 11/11/2011 passed by Commissioner of Customs, Kachchh)

Shri Ramesh Jain, Partner of
M/s Sameer Industries,
(Plot No.204-207, Sector-4,
Kandla Special Economic Zone,
Gandhidham, Kachchh-370230)

.....Appellant

VERSUS

Commissioner of Customs, Kandla
(Customs House, Near Balaji Temple, Kandla)

....Respondent

APPEARANCE:

None, for the Appellant

Shri A R Kanani, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

DATE OF HEARING : 10 March, 2026
DATE OF PRONOUNCEMENT : 10.07.2026

This appeal is dismissed. For order, see order of the date
in Customs Appeal No.6 of 2012.

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

akp