

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 11355 of 2025

(Arising out of OIO-KND-CUSTM-000-13-2025-26 dated 05.07.2025 passed by the Commissioner of Customs, Kandla)

Laxmi Agroils Private Limited

1028, 10th Floor, Roots Tower, District Centre
New Delhi, Laxmi Nagar, Delhi-110092

...Appellant

VERSUS

Commissioner of Customs, Kandla

Office of the Commissioner of Customs,
Near Balaji Temple, Kandla

...Respondent

APPEARANCE:

Shri Manish Saharan, Advocate appeared for the Appellant
Shri Aakash Singh, Authorised representative appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

FINAL ORDER NO. 10479 /2026

DATE OF HEARING: 07.08.2026

DATE OF DECISION: 07.08.2026

SOMESH ARORA

Learned Advocate submits that in this case they have made a lot of submissions which are part of the record but the same were not considered and matter disposed of as part of the whole order in a cryptic manner with more emphasis being given to M/s Tata International. Learned AR has no objection if the matter is remitted back for reconsideration of the matter by the adjudicating authority to pass a detailed order in respect of their submissions in a detailed manner. Since the matter of Tata International is coming up shortly, it is expected that the order will be passed in two months time. Matter remanded with time bound direction.

(Dictated & Pronounced in the open court)

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

**(A.K. JYOTISHI)
MEMBER (TECHNICAL)**