

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 13163 of 2018

(Arising out of Order-in-Original No. MUN-CUSTM-000-APP-187-200-18-19 dated 24.09.2018 passed by Commissioner of Customs-Mundra)

C.C.-MUNDRA

Office of the Principle Commissoinerate of Customs, Port
User Buld. Custom House Mundra,
Kutch Gujarat-370421

...Appellant

VERSUS

Ramesh Kumar Agarwal

Director Of M/S. Jammu Pigments Ltd.,
Khasra No. 717/725, Logate Morh Village-Logate
Kathua, Jammu &Kashmir (J&K)-184104

...Respondent

APPEARANCE:

Shri Girish Nair, Authorised Representative appeared for the appellant
Shri Rajat Mittal, Advocate appeared for the Respondent

CORAM:

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

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

DATE OF HEARING: 04.08.2026
DATE OF DECISION: 21.08.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10666 of 2018.

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

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

Neha