

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

REGIONAL BENCH- COURT NO. 3

**Customs Appeal No. 10809 of 2024**

(Arising out of OIA No. JMN-CUSTM-000-APP-200-205-24-25 dated 26.09.2024 passed by Commissioner (Appeals), Ahmedabad)

**Inducto Steel Ltd**

GF-1, Atlanta Atabhai Chowk Opposite  
Joggers Park 1, Bhavnagar, Gujarat-346002

**... Appellant**

*VERSUS*

**C.C.-Jamnagar (P)**

Seema Shulka Bhavan, Jamnagar,  
Rajkot-Highway, Near Victoria Bridge,  
Jamnagar, Gujarat-361001

**... Respondent**

**APPEARANCE:**

None appeared for the appellant

Smt. Sunita Menon, Authorised Representative appeared for the Respondent

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

DATE OF HEARING: 25.08.2026

DATE OF DECISION: 25.08.2026

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 10808 of 2024.

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

Neha