

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 13061 of 2018

(Arising out of Order-in-Original No. KDL-CUSTM-000-APP-024-025-18-19 dated 11.09.2018 passed by the Commissioner (Appeal) of Customs/ Central Excise/ Service Tax.)

M/s. P. S. M. Marketing

Plot No. 255, Sector 1 A,
Gandhidham (k)

...
VERSUS

Appellant

C.C.-Kandla

Custom House,
Kandla

...

Respondent

APPEARANCE:

Shri Vikas Mehta, Advocates appeared for the appellant
Shri R Kumar, Authorised Representative appeared for the Respondent

CORAM:

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

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

DATE OF HEARING: 06.08.2026
DATE OF DECISION: 31.08.2026

The appeal is disposed of. For order, see order of date in Customs Appeal No. 13056 of 2018.

(SOMESH ARORA)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)