

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 60003 of 2026

[Arising out of Order-in- Appeal No. LUD-EXCUS-001-APP-271-272/2025 dated 06.10.2025 passed by the Commissioner (Appeals), CGST, Ludhiana

M/s Khurana Oleo Chemicals
MRZ Honda Building, GT Road
Village Ram Talai, Amritsar, Punjab – 143001

.....Appellant

VERSUS

Commissioner of Customs, Ludhiana
GRFL, Sahnewal, Ludhiana - 141120

.....Respondent

APPEARANCE:

Shri Amar Pratap Singh and Shri Niren Sharma, Advocates for the Appellant
Shri S.K. Meena, Authorized Representative for the Respondent

**CORAM: HON’BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON’BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

DATE OF HEARING:29.07.2026
DATE OF DECISION: 11.08.2026

The appeal is partly allowed. For order, see order of date passed in Customs Appeal No. 60002 of 2026.

**(S. S. GARG)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**