

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 10122 OF 2022

AARTI INDUSTRIES LTD

Appellant

Vs.

COMMISSIONER OF CUSTOMS-AHMEDABAD

Respondent

Appearance:

Present for the Appellant : Shri Gunjan Shah, Chartered Accountant

Present for the Respondent: Shri P Ganesan, Superintendent (AR)

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

Date of Hearing : **29/10/2025**

ORDER

The learned Chartered Accountant Shri Gunjan Shah is present for the appellant. The learned Authorised Representative is also present for the department. I have heard the arguments of both of them. The order is reserved.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**