

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

CUSTOMS APPEAL NO. 10150-10151 OF 2022

SAGAR CHEMICALS

Appellant

Vs.

COMMISSIONER OF CUSTOMS-KANDLA

Respondent

Appearance:

Present for the Appellant : Shri Vijay N. Thakkar, Advocate

Present for the Respondent: Smt. Sunita Menon, Authorised Representative

CORAM:

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

Date of Hearing : **24/09/2025**

ORDER

Though the power of attorney given in the matter of Sabu George is proper and in relation to power of attorney in Sagar Chemicals, the person who has authorized the counsel is not shown being authorized by the company. Special resolution in favour of the Director who has authorized need to be brought on record. Matter is therefore, adjourned to October 29, 2025.

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