

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

REGIONAL BENCH : COURT NO - 1

CUSTOMS Appeal No. 10302 of 2015-DB

CUSTOMS Appeal No. 10969 of 2016

Krishna Petrochemicals & Ors.

...Appellant

-Versus-

C.C.-Ahmedabad

...Respondent

Present For the Appellant : Shri Amal Dave, Advocate

Present For the Respondent : Shri Sanjay Kumar, Superintendent (AR)

DATE OF HEARING : 25/07/2023

ORDER

In the last hearing on 11.07.2023, revenue was directed to bring on record the retesting guidelines issued by the revenue from time to time. The reason being that in the instant case re-testing was sought, but it was not granted. Revenue has failed to bring on record the re-testing guidelines though sufficient time was given. Revenue has produced some guidelines issued in the year 2017, while the case pertains to the year 2010. It is noticed that Learned AR is not paying due attention to the directions given by the Bench. Thereby causing inconvenience both to the Counsel as well as Bench. The matters may be adjourned to **3 August, 2023**. Learned AR is directed to bring on record formally the procedure prescribe for re-testing at the material time.

**(Raju)
Member (Technical)**

**(Somesh Arora)
Member (Judicial)**