

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

**CUSTOMS APPEAL NO. 11847 OF 2016**

**J K LAKSHMI CEMENT LTD**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS-  
JAMNAGAR(PREV)**

**Respondent**

**Appearance:**

Present for the Appellant : None

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

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER ( JUDICIAL )**

**HON'BLE MR. RAJU, MEMBER ( TECHNICAL )**

Date of Hearing : **07/06/2024**

**ORDER**

Issue involved of classification of coal whether it is Steam coal or Bituminous coal. The similar cases have been adjourned Sine Die. Accordingly, this appeal is also adjourned Sine Die. Appellant is also at liberty to mention as and when issue is finally decided by the Supreme Court in the case of Tamil Nadu News Print & Papers Ltd. 2010(253) E.L.T 153 and Coastal Energy Pvt. Ltd v/s. CCE & ST. Guntur 2015(324) ELT A-308(SC).

**(RAMESH NAIR)  
MEMBER ( JUDICIAL )**

**(RAJU)  
MEMBER ( TECHNICAL )**