

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Customs Appeal No.75360 of 2023
Customs Appeal No.75361 of 2023
Customs Appeal No.75693 of 2023

M/s J.M.Petrochemicals Pvt. Ltd.
M/s Krishna Technochem Pvt. Ltd.

Appellant

VERSUS

Commissioner of Customs (Preventive), Kolkata

Respondent

DATE OF HEARING : 28 JANUARY 2026

Present for the Appellant : Mr.Rajesh Chhibber, Advocate
Present for the Respondent: Mr.S.Chakraborty, Authorised Representative

ORDER

Appeals are allowed. Detailed order to follow.

(Ashok Jindal)
Member (Judicial)

(K.Anpazhakan)
Member (Technical)

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