

**Customs, Excise & Service Tax Appellate Tribunal,
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3

Customs Appeal No. 12731 of 2014

[Arising out of Order-in-Original No. OIO-44-2014-CAC-CC-ADJ-SJ dated 28.03.2014 passed by Commissioner of Customs, Mumbai-I]

Valani Exports

.... Appellant

Om Complex, 2nd Floor,
Swastik Char Rasta, C G Road, Navrangpura,
AHMEDABAD, GUJARAT-380009.

VERSUS

Commissioner of Customs, Mumbai

.... Respondent

115, CENTRAL EXcise BLDG.
MAHARSHI KARVE ROAD...CHURCHGATE,
MUMBAI, MAHARASHTRA-400020

APPEARANCE :

Shri Prakash Shah, Shri J.C. Patel, Shri S.P. Mathew, Shri Hardik Modh, Shri Uday Joshi. Shri S. Bissa, and Shri Aditya Tripathi Advocates for the Appellants.

Shri Deepak Kumar, Special Counsel for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)**

DATE OF HEARING : 01.05.2019

DATE OF DECISION: 30.08.2019

Appeal disposed of. For order, see order of date in Customs Appeal
No. 12620 of 2014.

(Pronounced in the open court 30.08.2019)

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**