

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No. 10925 of 2015

[Arising out of Order-in-Original No. OIO-44/2014/CAC/CC/ADJ/SJ dated 17.04.2014.
passed by Commissioner of Customs, Ahmedabad]

Space Enterprise

Plot No. 3,4, Sector-11, Gandhidham,
KUTCH, GUJARAT.

.... Appellant

VERSUS

Commissioner of Customs, Ahmedabad

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD,
GUJARAT

.... Respondent

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)**