

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No. 369 of 2010

[Arising out of Order-in-Original No OIO-KDL/COMMR/05/10-11 dated 30.06.2010 passed by Commissioner of Customs, Kandla]

Manoj Kumar

C/o Orpat Industrial Estate,
Rajkot Morbi Highway, MORBI
GUJARAT-363641.

.... Appellant

VERSUS

Commissioner of Customs, Kandla

Custom House,
Near Balaji Temple,
Kandala, Gujarat

.... Respondent

APPEARANCE :

Shri Anand Nainawati, Advocate for the Appellant
Shri S.K. Shukla, Superintendent (AR) for the Respondent

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

DATE OF HEARING : 26.08.2019

DATE OF DECISION : 18.09.2019

Appeal disposed of. For order, see order of date in Customs Appeal
No. 368 of 2010.

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

**(Raju)
Member (Technical)**