

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

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No. 72 of 2010
C/CO/102/2010**

[Arising out of Order-in-Appeal No OIO-KDL/COMMR/19/09-10 passed by Commissioner of CUSTOMS-KANDLA]

C.C. Kandla

Custom House,
Near Balaji Temple,
Kandala-Gujarat

.... Appellant

VERSUS

M/s Asia Motor Works

34 Km Milestone, Bhuj-bhachau Road,
Village : Kanaiyable,
KUTCH, GUJARAT-370020

.... Respondent

APPEARANCE :

Sh. A. Sheeraji, Ms. Dimple Gohil & Sh. Roshil Nichani, Adv. for the Appellant
Sh. K.J. Kinariwala (AR) for the Respondent

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

DATE OF HEARING : 16.09.2019

DATE OF DECISION: 17.10.2019

The appeal is disposed of. For order, see order of date in Custom Appeal No. 12 of 2010.

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

**(RAJU)
MEMBER (TECHNICAL)**

Kamakshi