

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

**CUSTOMS Appeal No. 83 of 2012-SM**

[Arising out of Order-in-Original/Appeal No 66-COMMR-A-JMN-2012 dated 29.03.2012  
passed by Commissioner of CUSTOMS-JAMNAGAR (PREV)]

**Rishi Ship Breakers**

**.... Appellant**

Plot No. 1501-02/C, 1st Floor,  
Sarnath Compound, Ghogha Circle,  
BHAVNAGAR, GUJARAT -364001

*VERSUS*

**Commissioner of Customs, Jamnagar (Prev.)**

**.... Respondent**

Sharda House, Bedi Bandar Road,  
Opp. Panchavati, Jamnagar, Gujarat

**APPEARANCE :**

None for the Appellant

Shri G. Kirupanandan, Assistant Commissioner (AR) for the Revenue.

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

DATE OF HEARING/ DECISION : 27.03.2023

**RAMESH NAIR :**

Appeal disposed off. For order, see order of date in Customs Appeal  
No. 79 of 2012.

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

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