

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

REGIONAL BENCH - COURT NO. 3

CUSTOMS Appeal No. 12457 of 2013-DB

(Arising out of OIO-KDL/COMMMR/01/2013-14 Dated-15.04.2013 passed by Commissioner of Customs –KANDLA)

DHEERAJ NARAYAN TEWARI

ASSISTANT MANAGER,
1415, ANSAL TOWERS,
38, NEHRU PLACE,
NEW DELHI

.....APPELLANT

VERSUS

C.C.,-KANDLA

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA-GUJARAT

.....RESPONDENT

APPEARANCE:

Ms. Shikha Sapra, Reena Rawat, Advocates appeared for the Appellant
Mr. Sanjay Kumar, Superintendent (Authorized Representative) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA (JUDICIAL)**

DATE OF HEARING:25.04.2023
DATE OF DECISION:25.04.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 12456 of 2013.

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

NEHA