

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No.116 of 2010

(Arising out of OIO-4/COMMR/SIIB/2009 dated 25/11/2009 passed by Commissioner of
CUSTOMS-AHMEDABAD)

Mundra Port And Special Economic Zone Ltd

.....Appellant

Adani House, Nr. Mithakhali Six Roads, Navrangpura,
Ahmedabad, Gujarat

VERSUS

C.C.-Ahmedabad

.....Respondent

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

APPEARANCE:

Shri J C Patel, Shri Hardik Modh, Shri Amit Laddha (Advocates) for the
Appellant

Shri Ajay Jain, Special Counsel (AR) for the Respondent

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

DATE OF HEARING: 09.11.2022
DATE OF DECISION: 28.04.2023

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 74 of 2010.

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

**(RAJU)
MEMBER (TECHNICAL)**

Mehul