

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No.23 of 2012

(Arising out of OIO-21/COMMR/ACC-AHMEDABAD/2011 dated 15/12/2011 passed by Commissioner of CUSTOMS-AHMEDABAD)

Balkrishna Shabaraya

.....Appellant

M/S, Deccan Charters Limited,
Jakhur Aerodrome, Bellary Road,
BANGLORE, KARNATAKA,

VERSUS

C.C.-Ahmedabad

.....Respondent

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

APPEARANCE:

Shri Tanmay Banthia, Advocate 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