

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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 10195 of 2023-DB

(Arising out of OIO-AHM-CUSTOM-022-22-23 Dated-22.11.2022 passed by Commissioner of Customs -AHMEDABAD)

UPESH THAKKAR

251 -B SRINAGAR SOCIETY MAHAVIRNAGAR TA HIMATNAGAR
SABARKANTHA-GUJARAT

.....Appellant

VERSUS

C.C.,-AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Respondent

APPEARANCE:

Shri Rahul Gajera, Advocate appeared for the Appellant
Ms. Bina D. Jani, Superintendent (Authorized Representative) for the
Respondent

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

DATE OF HEARING:28.04.2023
DATE OF DECISION:28.04.2023

The appeal is disposed of. For order, see order of date in Appeal
No. 10150 of 2023.

**(RAJU)
MEMBER (TECHNICAL)**

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

Neha