

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 10725 of 2013-DB

(Arising out of OIO-KDL/COMMR/55/2012-13 Dated-30/01/2013 passed by Commissioner of CUSTOMS-KANDLA)

Megha Engineering & Infrastructures Ltd

S-2, Technocract Industrial Estate,
Balanagar, Hyderabad
Andhra Pradesh

.....Appellant

VERSUS

C.C.-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri. Amal Dave, Advocate for the Appellant

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

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

DATE OF HEARING: 28.04.2023
DATE OF DECISION:02.05.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10569 of 2013.

**(RAJU)
MEMBER (TECHNICAL)**

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