

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

REGIONAL BENCH-COURT NO. 3

**Customs Appeal No. 11234 of 2014 - SM**

(Arising out of OIA-60-61/2014/CUS/COMMR-A-/JMR dated 24/02/2014 passed by Commissioner of CUSTOMS-JAMNAGAR (PREV))

**Anand Exports**

**.....Appellant**

Plot No. 84-E, Ship Breking Yard, Alang.  
Office At 1497/B, Theosophical Lodge, Rupani Circle,  
Bhavnagar, Gujarat.

*VERSUS*

**C.C.-Jamnagar(prev)**

**.....Respondent**

Sharda House...Bedi Bandar Road,  
Opp. Panchavati,  
Jamnagar, Gujarat

**APPEARANCE:**

Shri Rahul Gajera Advocate for the Appellant

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

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

DATE OF HEARING: 25.04.2023

DATE OF DECISION: 23.06.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11233 of 2014.

(Dictated and pronounced in the open court)

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