

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

REGIONAL BENCH - COURT NO. 1

**CUSTOM Appeal No. 10647 of 2018**

[Arising Out Of OIA-AHM-CUSTM-000-COM-007-17-18 Dated-21/12/2017Passed By  
Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

**Surya Exim Ltd**

3040, Jash Textiles & Yarn Market, Ring Road,  
Surat, Gujarat

**.....Appellant**

*VERSUS*

**C.C.-Ahmedabad**

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

**.....Respondent**

**APPEARANCE:**

Shri. Aditya Rawal, Advocate for the Appellant

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

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

DATE OF HEARING : 16.06.2023

DATE OF DECISION:16.06.2023

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 10659 of 2015.

**(RAJU)  
MEMBER (TECHNICAL)**

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