

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

REGIONAL BENCH - COURT NO. 1

CUSTOMS Appeal No. 10991 of 2016-DB

[Arising out of Order-in-Original/Appeal No JMN-CUSTM-000-APP-173-231-15-16 dated 12.02.2016 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV)]

Gupta Steel Ship Breakers

...Appellant

D-9, Opp. Obc Bank, Kalvibid,
BHAVNAGAR
GUJARAT

VERSUS

C.C.-Jamnagar(prev)

...Respondent

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

APPEARANCE:

Sh. Rahul Gajera, Advocate, Shri Sarju Mehta, CA for the Appellant

Sh. Anand Kumar, Superintendent (Authorized representative) for the Respondent

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

DATE OF HEARING:15.06.2023
DATE OF DECISION:15.06.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10833 of 2016.

**(RAJU)
MEMBER (TECHNICAL)**

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