

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

REGIONAL BENCH - COURT NO. 1

CUSTOMS Appeal No. 11093 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)]

K P G Enterprise

Plot No. 91, Ship Breaking Yard, Sosiya / Alang,
Bhavnagar
Gujarat

...Appellant

VERSUS

C.C.-Jamnagar(prev)

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

...Respondent

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)**