

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

REGIONAL BENCH - COURT NO. 1

CUSTOMS Appeal No. 10996 of 2014-SM

[Arising out of Order-in-Original/Appeal No 515-524-2013-CUS-COMMR-A--JMR dated 26.12.2013 passed by Commissioner of CUSTOMS(PREVENTIVE)-JAMNAGAR(PREV)]

Anand Exports

...Appellant

Plot No. 84-E, Ship Breking Yard, Alang.
Office At 1497/B, Theosophical Lodge, Rupani Circle,
Bhavnagar, Gujarat-364001

VERSUS

C.C.-Jamnagar(prev)

...Respondent

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

APPEARANCE:

Sh. Rahul Gajera, Advocate for the Appellant
Sh. Prakash Kumar Singh, Superintendent (Authorized representative) for the
Respondent

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

DATE OF HEARING:23.06.2023
DATE OF DECISION:23.06.2023

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10506 of 2014.

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