

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

REGIONAL BENCH - COURT NO. 1

**CUSTOMS Appeal No. 10998 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-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)**