

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

REGIONAL BENCH - COURT NO. 1

**CUSTOMS Appeal No. 13903 of 2014-SM**

[Arising out of Order-in-Original/Appeal No 251-COMMR-A--JMN-2014 dated 04.09.2014 passed by Commissioner of CUSTOMS-JAMNAGAR(PREV)]

**Bharat Ship Breakers Corporation**

**...Appellant**

216, Surbhi Mall, Waghawadi Road,  
Bhavnagar, Gujarat

*VERSUS*

**C.C.-Jamnagar(prev)**

**...Respondent**

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

**APPEARANCE:**

Sh. Rahul Gajera, Advocate for the Appellant

Sh. Anand Kumar 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)**