

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

REGIONAL BENCH- COURT NO. 1

**CUSTOMS Appeal No. 11452 of 2016-DB**

(Arising out of OIA-MUN-CUSTOM-000-APP-144-149-16-17 dated 12.05.2016 passed by Commissioner of Mundra)

**SHRI GANESH MAGANBHAI SHERSHIYA**

PARTNER OF M/S UDAY PVC, PLOT NO. 3, S. NO. 114,  
NAVA SADURKA, N H 8A, LAXMINAGAR,  
MORBI-GUJARAT

.....Appellant

*VERSUS*

**COMMISSIONER OF CUSTOMS - MUNDRA**

OFFICE OF THE PRINCIPAL COMMISSIONERATE OF CUSTOMS,  
PORT USER BULD., CUSTOM HOUSE MUNDRA,  
KUTCH, GUJARAT-370421

.....Respondent

**APPEARANCE:**

Shri Paresh Sheth & Arun Goyal, Advocate appeared for the Appellant  
Shri Himanshu P. Shrimali, Superintendent (Authorized Representative) for the Respondent

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

DATE OF HEARING:11.07.2023

DATE OF DECISION:11.07.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11448 of 2016.

**(RAJU)  
MEMBER (TECHNICAL)**

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

Neha