

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 10538 of 2019

(Arising out of OIA-MUN-CUSTOM-000-APP-276-277-18-19 Dated- 31/12/2018 Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

Universal Trading

6520, Bara Hindu Rao
Delhi

.....Appellant

VERSUS

C.C.-Mundra

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

.....Respondent

APPEARANCE:

Shri. Sudhanshu Bissa, Advocate for the Appellant

Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 22.08.2023
DATE OF DECISION:22.08.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10537 of 2019.

**(RAJU)
MEMBER (TECHNICAL)**

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

PRACHI