

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

**CUSTOMS Appeal No. 11275 of 2018-DB**

[Arising Out Of OIA-MUN-CUSTM-000-APP-272-17-18 Dated 18/12/2017 Passed By  
Commissioner ( Appeals ) Commissioner Of Central Excise, Customs And Service  
Tax-AHMEDABAD]

**Artex Textile P Ltd**

1014, 10th Floor, D-hall, Netaji Subash Place,  
Pitampura,  
New 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 Vikas Mehta, Consultant for the Appellant  
Shri Himanshu P Shrimali, Superintendent (Authorized Representative) for  
the Respondent

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

DATE OF HEARING: 29.08.2023

DATE OF DECISION: 26.09.2023

The appeal is disposed of. For order, see order of date in CUSTOMS  
Appeal No. 10449 of 2016.

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

**C. L MAHAR  
MEMBER (TECHNICAL)**

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