

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10438 of 2017 - DB

(Arising out of OIO-KDL-COMMR-PVRR-107-2016-17 dated 22/11/2016 passed by Principle Commissioner Customs, Excise and Service Tax-KANDLA)

Sheetal Jain

.....Appellant

C/o Luckystar International, Plot No. 336,
Sector-i, Kandla Sez,
Gandhidham, Gujarat

VERSUS

Commissioner of Customs -Kandla

.....Respondent

Custom House,
Near Balaji Temple,
Kandla, Gujarat

APPEARANCE:

Shri Vikash Mehat, Consultant & Shri Rahul Gajera, Advocate for the Appellant
Shri Sanjay Kumar, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 21.06.2023
DATE OF DECISION: 17.10.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10435 of 2017.

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

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