

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 11410 of 2017- DB

(Arising out of OIO-AHD-CUSTM-000-APP-080-081-16-17 dated 27/01/2017 passed by Commissioner of CUSTOMS-AHMEDABAD)

Diptiben Jayesh Patel

Proprietor, M/s Jay Mahalaxmi Enterprise
C/501, Shivalik Apartment, Opp Manan Bangaloes,
New City Light
Surat, Gujarat

.....Appellant

VERSUS

C.C.-Ahmedabad

Custom House,
Near All India Radio Navrangpura,
Ahmedabad, Gujarat

.....Respondent

APPEARANCE:

Shri Rahul Gajera, Advocate for the Appellant

Shri Anand 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: 26.06.2023

DATE OF DECISION: 25.10.2023

RAMESH NAIR

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10979 of 2017.

**RAMESH NAIR
MEMBER (JUDICIAL)**

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

Geeta