

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

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 11540 of 2015

(Arising out of OIO-KDL-COMMR-PVRR-03-2015-2016 dated 27.05.2016 passed by Commissioner of Customs-Kandla)

C.C. - KANDLA

CUSTOM HOUSE, NEAR BALAJI TEMPLE
KANDLA- GUJARAT

...Appellant

VERSUS

Gopala Krishnan

DIRECTOR, LYNX SHIPPING LINES P LTD., 68/96,
MOORE STREET, PARRYS,
CHENNAI-TAMIL NADU

...Respondent

APPEARANCE:

Shri Nirav Shah, Advocate appeared for the Appellant

Shri Ashok Thanvi, Assistant Commissioner (Authorized Representative) for the Respondent

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

DATE OF HEARING: 08.12.2023
DATE OF DECISION: 08.12.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11532 of 2015.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha