

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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 11345 of 2014-DB

(Arising out of OIO-KDL-COMMR-38-2013-14 Dated-29.11.2013 passed by
Commissioner of CUSTOMS-Kandla)

NARESH AGGARWAL

.....Appellant

DIRECTOR OF M/S, SANTOSH TIMBER TRADING CO LIMITED,
A1, WHS, TIMBER BLOCK, KIRTNI NAGAR,
NEW DELHI,

VERSUS

C.C., KANDLA

.....Respondent

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA-GUJARAT

APPEARANCE:

Shri M. Jain, Advocate appeared for the Appellant

Shri H. P. Shrimali, Superintendent (Authorized Representative) for the Respondent

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

DATE OF HEARING: 06.02.2024
DATE OF DECISION: 06.02.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 11344 of 2014.

**(RAJU)
MEMBER (TECHNICAL)**

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

Neha