

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

REGIONAL BENCH – COURT NO. 1

CUSTOMS APPEAL NO. 11007 OF 2021

[Arising out of OIA-AHD-CUSTM-000-APP-924-927-21-22 dated 27/09/2021 passed by
Commissioner of CUSTOMS-AHMEDABAD]

NARENDRA SAUBHAGYA CHAND SHAH

.....Appellant

Partner And Director Of Ms Jvs Engineers,
100 Eou A-1 / 33, Gidc Makarpura,
Vadodara, Gujarat

VERSUS

COMMISSIONER OF CUSTOMS, AHMEDABAD

.....Respondent

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

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant
Shri A. R. Kanani, Superintendent (AR) for the Respondent

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

DATE OF HEARING:12.02.2024
DATE OF DECISION:22.02.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 11005 of 2021.

**(RAJU)
MEMBER (TECHNICAL)**

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