

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

REGIONAL BENCH- COURT NO.3

CUSTOM Appeal No. 10969 of 2018 -DB

(Arising out of OIO-KDL-COMMR-SKA-23-2017-18 dated 30/01/2018 passed by
Commissioner of Customs - Kandla)

Shri Binoy Abraham

..... Appellant

Operations Manager M/s. Aspam Petronergy Pvt Ltd.,
Resham House, Farm No. 9/1 Amaltas Avenue,
West End Green Farm Society, Shamlaka,
New Delhi

VERSUS

C.C.-Kandla

.....Respondent

Custom House,
Near Balaji Temple,
Kandla, Gujarat

APPEARANCE:

Shri Salil Arora, Advocate and Shri Sudhanshu Bissa, Advocate for the Appellant
Shri Ashok Thanvi, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 08.01.2024
DATE OF DECISION: 21.03.2024

The appeal is disposed of. For order, see order of date in Custom Appeal
No. 10967 of 2018.

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

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

Arpita