

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10229 of 2021- DB

(Arising out of OIO-MUN-CUSTM-000-COM-14-20-21 dated 30/12/2020 passed by Commissioner of CUSTOMS-MUNDRA)

RAJESH SHAH

501 Corinthian Plot No 370 Linking Road Khar W
Mumbai, Maharashtra

.....Appellant

VERSUS

COMMISSIONER OF C.-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat- 370421

.....Respondent

APPEARANCE:

Shri Manish Jain, Shri T Vishwanathan, Ms. Shruti Khanna, Advocates for the
Appellant

Shri Rajesh K Agarwal, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 30.11.2023
DATE OF DECISION 01.04.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10230 of 2021.

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

**(RAJU)
MEMBER (TECHNICAL)**