

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD
REGIONAL BENCH - COURT NO. 3**

CUSTOMS Appeal No. 10100 of 2022-DB

[Arising out of Order-in-Appeal No. JMN-CUSTOM-000-APP-040 to 044-21-22 dated 30.09.2021 passed by the Commissioner of Customs (Appeals), Ahmedabad]

Phoenix Marine Services
210-B 2nd Floor City Centre Kalanala
Bhavnagar, Bhavnagar, Gujarat

.... Appellant

VERSUS

Commissioner of Central Excise & ST, Jamnagar Respondent
Sharda House, Bedi Bandar Road,
Opp. Panchavati, Jamnagar, Gujarat

APPEARANCE :

Shri Vikas Mehta, Consultant for the Appellant
Shri Rajesh R. Kurup, Superintendent (AR) for the Respondent

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

DATE OF HEARING : 21.12.2023
DATE OF DECISION: 09.04.2024

RAMESH NAIR :

Appeal disposed of. For order, see order of date in Customs Appeal No. 10099 of 2022 of date.

**(Ramesh Nair)
Member (Judicial)**

**(Raju)
Member (Technical)**

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