

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 11830 of 2017- DB

(Arising out of OIO-11-KVSS-11-ADG-ADJ-DRI-MUMBAI-2017-18 dated 21/06/2017 passed by Commissioner of CUSTOMS-MUMBAI-I)

Commissioner of C.E.-Mumbai-I

115 Central Ex Bldg...
Maharshi Karve Road...Churchgate,
Mumbai, Maharashtra-400020

.....Appellant

VERSUS

Adani Exports Ltd

Adani House,
Near Mithakhali Circle, Navrangpura,
Ahmedabad, Gujarat

.....Respondent

APPEARANCE:

Shri J C Patel, Shri Amit Laddha & Paritosh Gupta Advocates appeared for the
Appellant

Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 11.12.2023

DATE OF DECISION: 09.04.2024

The appeal is disposed of. For order, see order of date in CUSTOMS
Appeal No. 11818 of 2017.

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

**(RAJU)
MEMBER (TECHNICAL)**