

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10801 of 2022- DB

(Arising out of OIO-AHM-CUSTM-000-COM-003-22-23 dated 21/04/2022 passed by Commissioner of CUSTOMS-AHMEDABAD)

Commissioner of C.-Ahmedabad

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

.....Appellant

VERSUS

MR SAMIR VORA

Dy Manager Of Ms Adani Exports Ltd
Adani House Shrimali Society 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)**