

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10808 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

ADANI EXPORTS LTD

Now Ms Adani Enterprise 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)**