

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10468 of 2013- DB

(Arising out of OIO-KDL-COMMR-39-2012-13 dated 21/11/2012 passed by Commissioner of Commissioner of CUSTOMS-KANDLA)

Messrs Link Enterprises

59, Sector 1-a,
Gandhidham, Gujarat

.....Appellant

VERSUS

Commissioner of C.-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri J C Patel, Shri Sudhanshu Bissa, Shri Amit Laddha, Shri Rahul Gajera, Shri PD Rachchh Advocates & Shri Vikas Mehta Consultant appeared for the Appellant
Shri Rajesh Nathan, Assistant Commissioner(AR) and Sanjay Kumar, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 29.11.2023/22.12.2023
DATE OF DECISION: 09.04.2024

The appeal is disposed of. For order, see order of date in CUSTOMS Appeal No. 10375 of 2013.

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

**(RAJU)
MEMBER (TECHNICAL)**