

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10116 of 2022- DB

(Arising out of OIA-AHD-CUSTOM-000-APP-1068-1069-21-22 dated 26/11/2021 passed by Commissioner of CUSTOMS-AHMEDABAD)

SHRI VISHAL H KHANNA

.....Appellant

Director Of Ms Momentum Solutions Pvt Ltd
Gala 7 F Wing Zakarta Industrial Estate
Marol Maroshi Road Andheri E
Mumbai, Maharashtra

VERSUS

Commissioner of C.-AHMEDABAD

.....Respondent

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

APPEARANCE:

Shri J C Patel & Shri Anil Balani Advocate for the Appellant
Shri A R Kanani, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 14.12.2023
DATE OF DECISION: 15.04.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10115 of 2022.

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

**(RAJU)
MEMBER (TECHNICAL)**