

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

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No. 10572 of 2017**

[Arising out of OIA-MUN-CUSTOM-000-APP-381-465-16-17 Dated-22/12/2016 passed by Commissioner of CUSTOMS-AHMEDABAD]

**Sedna Impex India Pvt Ltd**

105,h-3, Vardhman Plaza Tower, District Centre,  
Netaji Subhash Place Pitampura, , NEW DELHI

**....Appellant**

*VERSUS*

**C.C.-Mundra**

Office of the Principal Commissionerate of Customs,  
Port User Buld. Custom House Mundra, Mundra  
Kutch, Gujarat-370421

**....Respondent**

**APPEARANCE:**

Shri. Vikas Mehta, Consultant for the Appellant

Shri. Vinod Lukose, Superintendent (AR) for the Respondent

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

DATE OF HEARING : 26.10.2021

DATE OF DECISION: 18.02.2022

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10514 of 2017.

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

**(RAJU)  
MEMBER (TECHNICAL)**