

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

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 10107 of 2016-DB

(Arising out of OIA-JMN-CUSTOM-000-APP-097-15-16 Dated-27.10.2024 passed by
Commissioner of Commissioner of CUSTOMS-JAMNAGAR(PREV))

M/s Rishi Ship Breakers

Plot No. 109,
Ship Breaking Yard, Sosiya / Alang,
Bhavnagar, Gujarat

.....Appellant

VERSUS

CC- Jamnagar (prev)

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar
Gujarat

.....Respondent

APPEARANCE:

Shri Jagdish K Narang, Advocate appeared for the Respondent
Shri A.R. Kanani, Superintendent, (Authorized Representative) appeared for the
Appellant

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

DATE OF HEARING: 25.04.2024
DATE OF DECISION: 25.04.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 13193 of 2014.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha