

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10116 of 2024

(Arising out of OIO No. MUM-CUSTM-000-COM-025-23-24 dated 27.02.2024
passed by Commissioner of Customs -Mundra)

Shri Kartik Ramesh Shah

...Appellant

Director Shah Foils Ltd.
B-26, 3rd Floor, Galaxy Signature, Science City Road,
Sola, Ahmedabad, Gujarat – 380 060

VERSUS

C.C. – Mundra

...Respondent

Commissioner of Customs, Custom House
AP & SEZ, Mundra

APPEARANCE:

Shri Manish Jain, Advocate appeared for the Appellant
Shri Tara Prakash, Deputy Commissioner with Shri P. Ganesan, Superintendent
(Authorized Representative) for the Respondent

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

DATE OF HEARING: 15.04.2024
DATE OF DECISION: 01.05.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10115 of 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha