

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10801 of 2022- DB

(Arising out of OIO-AHM-CUSTOM-000-COM-002-22-23 & AHM-CUSTOM-000-COM-003-22-23
dated 21/04/2022 passed by Commissioner of CUSTOMS-AHMEDABAD)

COMMISSIONER OF CUSTOMS-AHMEDABAD

.....Appellant

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

VERSUS

MR SAMIR VORA

.....Respondent

Director Ms Hinduja Exports Pvt Ltd
A-101 1 Narnaran Complex Navragpura
Ahmedabad, Gujarat

APPEARANCE:

Shri Rajesh R Kurup, Superintendent (AR)for the Appellant

Shri J C Patel, Amit Laddha & Shri Paritosh Gupta Advocate for the Respondent

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

DATE OF HEARING: 11.12.2023
DATE OF DECISION: 07.06.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10799 of 2022.

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

**(RAJU)
MEMBER (TECHNICAL)**