

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

REGIONAL BENCH-COURT NO. 3

**CUSTOMS Appeal No. 10808 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 C.-Ahmedabad**

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

**.....Appellant**

*VERSUS*

**ADANI EXPORTS LTD**

Now Ms Adani Enterprise Ltd  
Adani House Shrimali Society Navrangpura  
Ahmedabad, Gujarat

**.....Respondent**

**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)**

Raksha