

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 11700 of 2017 - DB

(Arising out of OIO-MUN-CUSTM-000-COM-002-17-18 dated 30/06/2017 passed by Commissioner of CUSTOMS-MUNDRA)

Shri Kamal Makkar

.....Appellant

Director, Of M/s.lily Apparels Pvt Ltd.
Unit-ii, Plot No. 409, Sector-iii, Kandla,
Kandla Special Economic Zone, Gandhidham
Kutch, Gujarat

VERSUS

Commissioner of Customs-Mundra

.....Respondent

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

APPEARANCE:

Shri Sudhanshu Bissa, Advocate for the Appellant
Shri Anand Kumar, Superintendent (AR)for the Respondent

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

DATE OF HEARING: 05.04.2024
DATE OF DECISION: 23.07.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11699 of 2017.

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

**(RAJU)
MEMBER (TECHNICAL)**