

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10260 of 2023- DB

(Arising out of OIA-MUN-CUSTM-000-APP-134-135-20-21 dated 03/12/2020 passed by Commissioner of CUSTOMS-Kandla)

DUSHYANT PATEL

Partner of Worldlink TC Bond Store
Manali Chambers, Plot No. 306,
Sector 1A Gandhidham, Kutch
Gujarat-370201

.....Appellant

VERSUS

Commissioner of Customs - KANDLA

Custom House Kandla,
Near Balaji Temple,
New Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Rajesh Rawal, Advocate & Shri Vikas Mehta, Consultant for the Appellant
Shri Sanjay Kumar Superintendent (AR) for the Respondent

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

DATE OF HEARING: 27.06.2024
DATE OF DECISION: 23.07.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10500 of 2023.

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

**(RAJU)
MEMBER (TECHNICAL)**