

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10918 of 2013 - DB

(Arising out of OIO-KDL/COMMR/52/2012-13 dated 10/01/2013 passed by Commissioner of CUSTOMS-KANDLA)

Raksha Impex

Plot No. 457,
Gidc, Shanker Tekri, Udyognagar,
Jamnagar, Gujarat

.....Appellant

VERSUS

Commissioner of Customs-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Rahul Gajera, Advocate for the Appellant

Shri Tara Praksha Deputy Commissioner (AR) for the Respondent

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

DATE OF HEARING: 13.06.2024

DATE OF DECISION: 13.08.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10916 of 2013.

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

**(RAJU)
MEMBER (TECHNICAL)**