

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10644 of 2020 - DB

(Arising out of OIA-KDL-CUSTM-000-APP-003-005-20-21 dated 28/05/2020 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

ZAYD CHAKKIWALA

45c, Near Shalimar Society,
Adajan Patia
Surat, Gujarat

.....Appellant

VERSUS

Commissioner of Customs-Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Vikas Mehta, Consultant & Shri Divyanshu Chaudhary, Advocate for the Appellant

Shri A R Kanani, Superintendent (AR) for the Respondent

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

HON'BLE MEMBER (TECHNICAL), MR. RAJU

DATE OF HEARING: 18.04.2024

DATE OF DECISION: 14.08.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10637 of 2020.

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

**(RAJU)
MEMBER (TECHNICAL)**