

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS APPEAL NO. 10565 of 2023-DB

(Arising out of Order in Appeal AHD-CUSTOM-000-APP-1 TO 15-23-24 dated 19/04/2023
passed by Commissioner (Appeals) Customs, Ahmedabad)

Dharmendra Vora

Proprietor of M/s. DNV Engineers,
83/B "Nirav", Mahila Welfare Society,
Vidyanagar, Bhavnagar-364002

.....Appellant

VERSUS

**Commissioner of CUSTOMS –
Customs Ahmedabad**

1st Floor, Custom House,
Opp. Old High Court,
Navrangpura, Ahmedabad-380009

.....Respondent

APPEARANCE:

Shri Karan Parekh, Chartered Accountant & Shri Manish Jain, Advocate appeared for
the Appellant

Shri Rajesh R Kurup, Superintendent (AR), appeared for the Respondent

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

DATE OF HEARING: 29.04.2024
DATE OF DECISION: 29.08.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10564 of 2023.

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

**(RAJU)
MEMBER (TECHNICAL)**