

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

REGIONAL BENCH-COURT NO. 3

**CUSTOMS APPEAL NO. 10679 of 2023-DB**

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

**Mr. Maulik K Shah**

406/ Sanmukh Complex, B/h Ganesh Palza,  
Navrangpura,Ahmedabad

**.....Appellant**

*VERSUS*

**Commissioner of CUSTOMS –  
Customs Ahmedabad**

1<sup>st</sup> 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)**