

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

REGIONAL BENCH-COURT NO. 3

**CUSTOMS APPEAL NO. 10287 of 2023-DB**

(Arising out of OIO-AHM-CUSTM-000-COM-029-30-22-23 dated 25/01/2023 passed by Commissioner of CUSTOMS-AHMEDABAD)

**Commissioner of Customs-AHMEDABAD** .....**Appellant**

Custom House,  
Near All India Radio Navrangpura,  
Ahmedabad, Gujarat

*VERSUS*

**INTERNATIONAL CARGO CORPORATION** .....**Respondent**

221 Ecstasy 1st Floor Business Park City Of Joy Mulund W  
Mumba, Maharashtra

**APPEARANCE:**

Narendra Kumar Pati, Chartered Accountant & Shri Girish Nadkarni, Advocate  
appeared for the Appellant-Assessee

Shri G Nair, Assistant Commissioner (AR), appeared for the Respondent-Revenue

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

DATE OF HEARING: 13.03.2024  
DATE OF DECISION: 11.09.2024

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 10277 of 2023.

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

**(C L MAHAR)  
MEMBER (TECHNICAL)**