

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS APPEAL NO. 10288 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

RUPESH JIVANBHAI KATARIYA

.....Respondent

International Cargo Corporation
221 Ecstasy 1st Floor Business Park City Of Joy Mulund W
Mumbai, 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)**