

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

REGIONAL BENCH-COURT NO. 3

Custom Appeal No. 11521 of 2017 - DB

(Arising out of OIO-KDL-CUSTM-000-COM-020-17-18 dated 27/04/2017 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-KANDLA)

Shri Rajendra Agarwal

No. 33, Nri Colony, Mandakini,
Gk-iv, NEW DELHI

.....Appellant

VERSUS

Commissioner of C.-Kandla

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA, GUJARAT

.....Respondent

APPEARANCE:

Shri T. Chakrapani, Consultant appeared for the Appellant

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

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

DATE OF HEARING: 26.06.2024
DATE OF DECISION: 13.09.2024

The appeal is disposed of. For order, see order of date in Custom Appeal No.11532 of 2017-DB

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

**(RAJU)
MEMBER (TECHNICAL)**