

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 12821 of 2018- DB

(Arising out of OIO-KDL-COMMR-SKA-02-2018-19 dated 31.05.2018 passed by
Commissioner Customs - Kandla)

Commissioner of Customs - Kandla

Custom House, Near Balaji Temple,
Kandla-Gujarat

.....Appellant

VERSUS

The Sr Cmo (sag)

Gmsd, Opp. Telephone Exchange,
Karnal, Haryana

.....Respondent

APPEARANCE:

Shri Hardik Modh, Advocate for the Appellant

Shri Prashant Tripathi, Authorised Representative for the Respondent

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

DATE OF HEARING: 02.05.2024
DATE OF DECISION: 16.05.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 12812 of 2018.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha