

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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 11451 of 2016-DB

(Arising out of OIA-MUN-CUSTOM-000-APP-144-149-16-17 dated 12.05.2016 passed by Commissioner of Mundra)

SHRI VIPUL SHERSHIYA

ACCOUNTANT OF M/S EDEN OVERSEAS & UDAY PVC, KHODIYAR KRUPA,
PIRARWADI VISTAR, MAHENDRA NAGAR,
MORBI-GUJARAT

.....Appellant

VERSUS

COMMISSIONER OF CUSTOMS - MUNDRA

OFFICE OF THE PRINCIPAL COMMISSIONERATE OF CUSTOMS,
PORT USER BULD., CUSTOM HOUSE MUNDRA,
KUTCH, GUJARAT-370421

.....Respondent

APPEARANCE:

Shri Paresh Sheth & Arun Goyal, Advocate appeared for the Appellant
Shri Himanshu P. Shrimali, Superintendent (Authorized Representative) for the
Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
HON'BLE MR. SOMESH ARORA (JUDICIAL)**

DATE OF HEARING:11.07.2023

DATE OF DECISION:11.07.2023

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 11448 of 2016.

**(RAJU)
MEMBER (TECHNICAL)**

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

Neha