

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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 10499 of 2024-DB

(Arising out of OIO-KND-CUSTM-000-COM-01-24-25 dated 08.04.2024 passed by
Commissioner of Customs -Kandla)

Shiva Exim Enterprises

802-804,Pearl Best Height Tower-II,
Neetaji Subhash Place, Pitampura
New Delhi-110034

.....Appellant

VERSUS

Commissioner of Customs - Kandla

Office of the Commissioner of Customs,
Near Balaji Temple, Kandla

.....Respondent

APPEARANCE:

Shri Pramod Kumar Rai, Jayant Kumar, Y.S. Reddy, Advocates for the Appellant
Shri Girish Nair & Shri Sanjay Kumar, Authorised Representative for the
Respondent

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

DATE OF HEARING: 17.09.2024
DATE OF DECISION: 22.10.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10486 of 2024.

**(RAJU)
MEMBER (TECHNICAL)**

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

Neha