

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

REGIONAL BENCH-COURT NO. 3

**Customs Appeal No. 10871 of 2020 – DB**

(Arising out of OIO-AHM-CUSTM-000-COM-0008-20-21 dated 24/09/2020 passed by Commissioner of CUSTOMS-AHMEDABAD)

**RAHUL MISHRA**

B 116 Shri Rangkrishna Avenue  
Bharuch, Gujarat

**.....Appellant**

*VERSUS*

**COMMISSIONER OF CUSTOMS-AHMEDABAD**

Custom House,  
Near All India Radio Navrangpura,  
Ahmedabad, Gujarat

**.....Respondent**

**APPEARANCE:**

Shri Devashish K Trivedi Advocate & shri Vikas Mehta, Consultant for the Appellant  
Shri R K Agarwal, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 30.04.2024  
DATE OF DECISION: 25.10.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10005 of 2021.

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

**(RAJU)  
MEMBER (TECHNICAL)**