

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

REGIONAL BENCH-COURT NO. 3

Custom Appeal No. 10578 of 2024 - DB

(Arising out of Order in Original AHM-CUSTM-000-PR-COMMR-25-2024-25 dated 03/07/2024 passed by Principal Commissioner of Customs-Ahmedabad)

UPESH THAKKAR**Appellant**
251-B SRINAGAR SOCIETY MAHAVIRNAGAR
TA HIMATNAGAR SABAR KANTHA GUJARAT 383001

VERSUS

Commissioner of CUSTOMS - Customs Ahmedabad**Respondent**
1st Floor, Custom House,
Opposite Old High Court,
Navrangpura, Ahmedabad-380009
Gujarat

APPEARANCE:
Shri J.C.Patel with Shri Rahul Gajera, Advocates appeared for the Appellant
Shri Sanjay Kumar, Superintendent (AR) appeared for the Respondent

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

DATE OF HEARING: 22.10.2024
DATE OF DECISION: 08.11.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No.10535 of 2024-DB

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

**(RAJU)
MEMBER (TECHNICAL)**