

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10705 of 2024- DB

(Arising out of OIO No. KND-CUSTM-000-COM-13-2024-25 dated 08.11.2024 passed by
Commissioner of Customs - Kandla)

Cuthbert Winner LLP
IInd, 44, Regal Building, Outer Circle,
Connaught Place, New Delhi-110001

.....Appellant

VERSUS

C.C. – Kandla
Custom House, Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Manish Pushkarna with Shri Tarun Chawla and Shri Jitin Singhal,
Advocates for the Appellant
Shri Prashant Tripathi, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 22.11.2024
DATE OF DECISION: 29.11.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10704 of 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha