

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10708 of 2024- DB

(Arising out of F. NO. GEN/ADJ/COMM/181/2024-Adjn-O/o Commr-Cus-Kandla dated 07.11.2024 passed by Commissioner of Customs - Kandla)

Cuthbert Oceans LLP

Unit No. 111, ACY Aggarwal City Square
Plot No. 10, District Centre Mangalam Place
Sector 3, Rohini, New Delhi-110085

.....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. 10707 of 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha