

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS APPEAL NO. 10583 of 2024-DB

(Arising out of OIO-KND-CUSTM-000-COM-05-24-25 dated 14.06.2024 passed by
Commissioner of Customs -Kandla)

RAMESH KUMAR GOUR

Employee of M/s Brews Barron LLP Phase-I,
Plot No. 383, Sector 4 Kandla Special Economic Zone,
Kachchh-Gujarat-370201

.....Appellant

VERSUS

Commissioner of Customs -Kandla

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

.....Respondent

APPEARANCE:

Shri Vikas Mehta, Consultant appeared for the Appellant
Shri Girish Nair, Assistant Commissioner (AR)appeared for the Respondent

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

DATE OF HEARING: 19.11.2024
DATE OF DECISION: 02.12.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No.10581 of 2024-DB

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

**(RAJU)
MEMBER (TECHNICAL)**