

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10388 of 2024- DB

(Arising out of AHM-EXCUS-000-PR-COMMR-37-2023-24 dated 28.03.2024 passed by Principal Commissioner of Customs – Ahmedabad)

Amitbhai B Kapoor

.....Appellant

Partner of M/s SKA Cashhew,
Survey No. 124/P2, Pipaliya Char Rasta,
Pipaliya Morbi, Gujarat-363641

VERSUS

C.C.- Ahmedabad

.....Respondent

Office of Pr. Commr. Of Customs
1st Floor, Custom House, Opp. Old High Court ,
Navrangpura, Ahmedabad-380009

APPEARANCE:

Shri Paritosh Gupta, Advocate for the Appellant
Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

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

DATE OF HEARING: 27.11.2024
DATE OF DECISION: 02.12.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10386 of 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha