

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

REGIONAL BENCH-COURT NO. 3

Custom Appeal No. 10761 of 2023 - DB

(Arising out of Order in Original JMN-CUSTM-PRV-COM-003-23-24 dated 18/08/2023 passed by the Commissioner of Customs (Preventive)-Jamnagar)

PANKAJ TIWARI

.....Appellant

M/s. Lord Shiva & Co.,
Upper Ground Floor, H-235, Sushant Arcade,
Gurgaon, Haryana - 122009.

VERSUS

Commissioner of CUSTOMS - Customs (P) JamnagarRespondent

Seema Shukla Bhawan, Jamnagar-Rajkot Highway
Near Victoria Bridge, Jamnagar, Gujarat-361001

APPEARANCE:

Shri Uday M. Joshi, Advocate 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. C L MAHAR**

DATE OF HEARING: 05.07.2024
DATE OF DECISION: 02.12.2024

The appeal is disposed of. For order, see order of date in Custom Appeal No.10758 of 2023-DB

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

**(C L MAHAR)
MEMBER (TECHNICAL)**