

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD
REGIONAL BENCH - COURT NO. 3**

CUSTOMS Appeal No. 12979 of 2018-DB

[Arising out of Order-in-Original/Appeal No MUN-CUSTOM-000-COM-16-18-19 dated 29.08.2018 passed by Commissioner of Central Excise, Customs and Service Tax-MUNDRA]

Bharat Patel

403, Jivdaya Lane, Lbs Marg,
Ghatkopar West, MUMBAI
MAHARASTRA -400086

.... Appellant

VERSUS

Commissioner of Customs, Mundra

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat -370421

.... Respondent

APPEARANCE :

Shri Naresh Satwani, Consultant for the Applicants
Shri Prashant Tripathi, Superintendent (AR) for the Respondent

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

DATE OF HEARING : 02.12.2024

DATE OF DECISION: 03.12.2024

RAMESH NAIR :

Appeal disposed of. For order, see order of date in Customs Appeal No. 12982 of 2018.

**(Ramesh Nair)
Member (Judicial)**

**(C L Mahar)
Member (Technical)**

KL