

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10003 of 2024 – DB

(Arising out of Order in Original AHM-CUSTOM-000-COM-17-23-24 dated 03/10/2023 passed by passed by Commissioner of Customs, Ahmedabad))

**Commissioner of CUSTOMS –
Customs Ahmedabad**

1st Floor, Customs House,
Ashram Road, Navrangpura,
Ahmedabad- 380009

.....Appellant

VERSUS

**Shri Samir Vora
(Vice President of Adani Enterprises Ltd.)**

Adani House, Nr. Mithakhali Circle,
Navrangpura, Ahmedabad-380009

.....Respondent

APPEARANCE:

Shri Girish Nair, Assistant Commissioner (AR) for the Appellant
Shri Hardik Modh, Advocate for the Respondent

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

DATE OF HEARING: 21.11.2024
DATE OF DECISION: 03.12.2024

The appeal is disposed of. For order, see order of date in Customs Appeal
No. 10001 of 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**