

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10220 of 2024- DB

(Arising out of Order in Original AHM-CUSTOM-000-PR-COM-028-2023-24 dated 31/01/2024
passed by Principal Commissioner of CUSTOMS-Ahmedabad)

DEVENDRA ROADWAYS

Devendra Dand, 901,
Tirupati Apartment,
Pokhran Road No. 2,
Thane (West), Mumbai - 400601

.....Appellant

VERSUS

Commissioner of CUSTOMS - Customs AhmedabadRespondent

Principal Commissioner of Customs,
Customs House,
Near All India Radio, Navrangpura,
Ahmedabad-380009

APPEARANCE:

Shri Ajay Jain, Shri Sudhanshu Bissa, Ms. Dimple Gohil, Shri Saurabh Dixit, Advocates
& Shri Nilesh V Suchak C.A., for the Appellant- Assessee
Shri Girish Nair, Assistant Commissioner (AR) for the Respondent- Revenue

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

DATE OF HEARING: 27.11.2024
DATE OF DECISION: 03.12.2024

The appeal is disposed of. For order, see order of date in Customs Appeal
No. 12889 of 2018.

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

**(RAJU)
MEMBER (TECHNICAL)**