

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

REGIONAL BENCH-COURT NO. 3

**Customs Appeal No. 10323 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)

**SHRI SUNIL DANGI**

Partner of M/s. Shreenath International,  
A-202, Shree Hari Park, Beside Centre Point,  
Ring Road, Surat.

**.....Appellant**

*VERSUS*

**Commissioner of CUSTOMS - Customs Ahmedabad .....Respondent**

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)**