

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

REGIONAL BENCH-COURT NO. 3

**Customs Appeal No. 10664 of 2022- DB**

(Arising out of OIA-MUN-CUSTM-000-APP-287-21-22 dated 16/02/2022 passed by  
Commissioner of Central Excise, Customs and Service Tax-MUNDRA)

**SHRI BALAJI OVERSEAS**

KHASRA NO 731/1 DIVISION III PHIRANI ROAD  
BHAGWAN PARSHURAM MARG  
OPP METRO PILLAR NO 548 VILLAGE MUNDAKA  
DEHLI

**.....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 Vikash Mehta, Consultant for the Appellant

Shri Sanjya Kumar & Shri Prashant Tripathi Superintendent (AR) for the  
Respondent

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

DATE OF HEARING: 21.10.2024/21.11.2024  
DATE OF DECISION: 04.12.2024

The appeal is disposed of. For order, see order of date in Customs Appeal  
No. 10986 of 2021.

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

**(RAJU)  
MEMBER (TECHNICAL)**