

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10652 of 2024 - DB

(Arising out of Order in Original MUN-CUSTM-000-COM-20-24-25 dated 27/08/2024 passed by Commissioner of Customs-Mundra)

SHRI DIRGESH DEDHIA
Plot No. 156, Ghanshyam Park,
Baroi Road Kachchh, Gujarat-370421

.....Appellant

VERSUS

Commissioner of CUSTOMS - Mundra Customs
Office of Pr. Commissioner of Customs,
Custom House, Mundra-Kutch,
Mundra Port Special Economic Zone, Mundra-Gujarat-370421

.....Respondent

APPEARANCE:

Shri Hardik Modh with Shri Amit Laddha, Advocates appeared for the Appellant
Shri Sanjay Kumar, Superintendent (AR) appeared for the Respondent

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

DATE OF HEARING: 25.11.2024
DATE OF DECISION: 05.12.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No.10642 of 2024-DB

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

**(RAJU)
MEMBER (TECHNICAL)**