

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10654 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 HANIF KAPADIAAppellant
2704, A Wing, Orchid Enclave,
Belasis Road Mumbai Central, Mumbai-400008

VERSUS

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

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)**