

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10080 of 2019- DB

(Arising out of OIA-MUN-CUSTM-000-APP-244-245-18-19 dated 16/10/2018 passed by Commissioner (Appeals) Customs -AHMEDABAD)

Isgec Heavy Engineering Ltd

A-5, Sector-63,
Noida, Uttar Pradesh

.....Appellant

VERSUS

Commissioner of Customs -Mundra

Office of the Principal Commissionerate of Customs,
Port User Building, Custom House Mundra, Mundra
Kutch, Gujarat- 370421

.....Respondent

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant

Shri Sanjay Kumar, Superintendent (AR) for the Respondent

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING: 05.03.2025

DATE OF DECISION: 21.04.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 13008 of 2018.

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**