

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH-COURT NO. 2

CUSTOMS APPEAL NO. 12587 OF 2019 – SMB

(Arising out of OIO-MUN-CUSTOM-000-COM-08-19-20 dated 19/07/2019 passed by Commissioner of Central Excise, Customs and Service Tax-MUNDRA)

RAJIV SAHNI

7/4, Sunanda, Patel Colony
Jamnagar, Gujarat

.....Appellant

VERSUS

COMMISSIONER OF C.-MUNDRA

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

.....Respondent

APPEARANCE:

Shri Vikas Mehta, Consultant Appeared for the Appellant

Shri Sanjay Kumar, Superintendent (AR) Appeared for the Respondent

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

Date of Hearing: 24.02.2025

Date of Decision: 28.04.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 12304 of 2019.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**