

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 1

CUSTOMS APPEAL NO. 248 OF 2012

[Arising out of OIO-07/COMMR/ICD-AHMEDABAD/JNPT/2012 dated 31/07/2012 passed
by Commissioner of CUSTOMS-AHMEDABAD]

K S IYER

Appellant

M/s, Idmc Ltd,VithalUdyog Nagar,
Anand,Gujarat

Vs.

COMMISSIONER OF CUSTOMS-AHMEDABAD

Respondent

Custom House,Near All India Radio,Navrangpura,
Ahmedabad,Gujarat

Appearance:

Shri Manish Jain, Advocate for the Appellant

Shri Girish Nair, Assistant Commissioner (AR) for the Respondent

CORAM:

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

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

Date of Hearing :22.04.2025

Date of Decision :22.04.2025

The appeal is disposed of. For order, see order in Customs Appeal No.
246 of 2012.

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

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