

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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 14012 of 2013

[Arising Out Of OIA-387-388/2013/CUS/COMMR-A-/AHD Dated- 10/09/2013 passed by the Commissioner (Appeals), CUSTOMS-AHMEDABAD]

C.C.-Ahmedabad

CUSTOM HOUSE, NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Appellant

VERSUS

Aryodaya Plastic Industries

63, Maharshi Dayanand Marg, Near Railway Line, Saijpur Bogha,
AHMEDABAD, GUJARAT

.....Respondent

APPEARANCE:

Shri. Girish Nair, Assistant Commissioner (AR) for the Appellant

Shri. Kartik Kachhawah, Advocates for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

Final Order No. 10349 / 2025

DATE OF HEARING:13.05.2025

DATE OF DECISION:13.05.2025

SOMESH ARORA

The duty involved in this appeal is Rs. 38,70,176/-/- and Personal penalty is of Rs. 20,00,000/-. The amount involved in the appeal is below the limit set by the CBIC for pursuing appeal before the Tribunal. During hearing, Learned AR indicated that the department is desirous of withdrawing their appeal in the matter being below the monetary limit. We allow the department to withdraw appeal. The appeal is accordingly dismissed as withdrawn.

(Dictated & Pronounced in the open court)

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

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