

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

CUSTOMS APPEAL NO. 10815 OF 2020

(Arising out of OIA-KDL-CUSTOM-000-APP-15to22-20-21 dated 23.07.2020 passed by the Commissioner of Customs (Appeals), Ahmedabad)

COMMISSIONER OF CUSTOMS-KANDLA

Appellant

Vs.

SHRI VIRBHADRA RAO ILLA

Respondent

Appearance:

Present for the Appellant: Shri Sanjay Kumar, Superintendent (AR)

Present for the Respondent: Shri Vikas Mehta, Consultant

CORAM:

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

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

DATE OF HEARING: 15.04.2025

DATE OF DECISION: 15.05.2025

ORDER

The Appeal is disposed of. For order, see order of date in Customs Appeal No. 10790 of 2020-DB.

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

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

Raksha