

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

**CUSTOMS APPEAL NO. 10176 OF 2021**

(Arising out of OIA-KDL-CUSTOM-000-APP-38to42-20-21 dated 21.09.2020 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