

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10589 of 2025

(Arising out of AHM-CUSTM-000-COM-012-21-22 dated 10.11.2021 passed by Commissioner of Customs-Ahmedabad)

Commissioner of Customs-Ahmedabad

Office of Pr. Commr. of Customs, 1st Floor
Custom House, Opp. Old High Court, Navrangpura
Ahmedabad-Gujarat-380009

...Appellant

VERSUS

Shri Manish Patel

1004, Vima Villa, Deepa Complex, Rander Road Surat

...Respondent

APPEARANCE:

Shri Sanjay Kumar, Superintendent (AR) appeared for the Appellant
None appeared for the Respondent

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

DATE OF HEARING: 01.07.2025
DATE OF DECISION: 01.07.2025

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10118 of 2022.

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

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

Neha