

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 249 of 2010 - DB

(Arising out of OIO-KDL/COMMR/29/09-10 dated 18.02.2010 passed by Commissioner of CUSTOMS-KANDLA)

K V M Arjun

132, Ward 4-b,
Adipur, GANDHIDHAM,
GUJARAT

.....Appellant

VERSUS

Commissioner of Customs-Kandla

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA, GUJARAT

.....Respondent

APPEARANCE:

Shri S.J. Vyas (Advocate in C/249/2010 & Amicus Curiae in C/222/2010) for the Appellant

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

CORAM:

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

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

DATE OF HEARING: 25.04.2025

DATE OF DECISION: 23.07.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No.222 of 2010-DB

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

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

Bharvi