

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 12593 of 2018

(Arising out of Order-in-Original No. AHM-CUSTM-000-COM-019-18-19 dated 18.05.2018 passed by Principal Commissioner - Ahmedabad)

Mohd Azhar

S/o Mr. Mohannad Iqbal, 2203,
Street Dekotan, Turkman Gate,
Near Haj Manzil, Delhi

...Appellant

VERSUS

Commissioner of Customs-Ahmedabad

Custom House, Near All India Radio,
Navrangpura, Ahmedabad-Gujarat

...Respondent

APPEARANCE:

Sh. Dipak Kumar, Counsel with Sh. Amal Dave, Advocate appeared for the Appellant
Shri Sanjay Kumar, Authorised Representative appeared for the Respondent

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

DATE OF HEARING: 11.08.2025
DATE OF DECISION: 11.08.2025

The appeal is disposed of. For order see Customs Appeal No.
12275 of 2018.

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

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

Neha