

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10952 of 2021- DB

(Arising out of OIA-KDL-CUSTM-000-APP-008-010-21-22 dated 31/08/2021 passed by Commissioner (Appeals), CUSTOMS-Ahmedabad)

J POONAMCHAND AND SONS

.....Appellant

303 CREATIVE INDUSTRIAL CENTRE N M JOSHI MARG LOWER PARCEL E
MUMBAI
MUMBAI, MAHARASHTRA

VERSUS

Commissioner Of Customs-Kandla

.....Respondent

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA, GUJARAT

APPEARANCE:

Shri J C Patel, Advocate with Shri Rahul Gajera, Advocate for the Appellant

Shri Sanjay Kumar, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 07.03.2025
DATE OF DECISION: 07.03.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10948 of 2021.

(Dictated & Pronounced in the open court)

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

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