

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 10353 of 2021

[Arising Out Of OIO-MUN-CUSTM-000-COM-25-20-21 Dated- 24/03/2021 passed by the Commissioner of CUSTOMS-MUNDRA)

VISHAL NATWARLAL PATEL

.....Appellant

Power Of Attorney Holder Of Satnam Steel Plot No 11-B H
Road Gidc Estate Ahmedabad Rajkot Highway Kuvadava
Rajkot, Gujarat

VERSUS

C.C.-MUNDRA

.....Respondent

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

APPEARANCE:

Shri. P D Rachchh, Advocate for the Appellant
Shri. P. Ganesan, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 01.09.2025
DATE OF DECISION: 01.09.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10352 of 2021.

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

Prachi