

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

WEST ZONAL BENCH AT AHMEDABAD

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 10393 of 2020

[Arising Out Of OIA-AHD-CUSTOM-000-APP-533-541-19-20 Dated- 27/12/2019 passed by Commissioner (Appeals), Central Excise, Customs and Service Tax-AHMEDABAD)

NIRAV PALA

304, Alishan Apartment, Patel Mill Compound, Ambawadi,
Keshod, Junagadh, Gujarat

.....Appellant

VERSUS

C.C.-AHMEDABAD

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

.....Respondent

APPEARANCE:

Shri. P D Rachchh, Advocate for the Appellant
Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 19.09.2025
DATE OF DECISION: 19.09.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10390 of 2020.

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

Prachi