

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 11941 OF 2015

(Arising out of OIA-JMN-CUSTM-000-APP-068-072-15-16 Dated-19/08/2015 passed by Commissioner of CUSTOMS-JAMNAGAR (PREV))

V S MARINE SERVICES

11, Bardanwala Road, Grain Market,
Jamnagar, Gujarat

Appellant

Vs.

COMMISSIONER OF CUSTOMS-JAMNAGAR(PREV)

Sharda House, Bedi Bandar Road, Opp. Panchavati,
Jamnagar, Gujarat

Respondent

Appearance:

Shri Vikas Mehta, Consultant and Shri Sarju Mehta, Chartered Accountant
for the Appellant

Shri P Ganesan, Superintendent (AR) for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

Date of Hearing : 19.08.2025

Date of Decision : 29.10.2025

The appeal is disposed of. For order, see order of date in Customs Appeal
No. 11938 of 2015.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**