

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

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 10161 of 2025

[Arising Out Of OIA-JMN-CUSTM-000-APP-267-275-24-25 Dated- 30/10/2024 passed by
Commissioner of Customs (Appeals), Ahmedabad)

ATAM MANOHAR SHIP BREAKERS PVT LTD

Plot No.88, SBY, Sosiya, P.O. Manar,
-443, 364150

.....Appellant

VERSUS

Customs (P) Jamnagar

Seema Shulka Bhawan, Jamnagar-Rajkot Highway,
Near Victoria Bridge, Jamnagar, Gujarat- 361001

.....Respondent

APPEARANCE:

Shri. J C Patel & Shri. Rahul Gajera, Advocates for the Appellant
Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 25.09.2025
DATE OF DECISION: 04.11.2025

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10511 of 2025.

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

Prachi