

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

REGIONAL BENCH – COURT NO. 01

**Customs Appeal No. 10163 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