

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

**Customs Appeal No. 10108 of 2021**

(Arising out of MUN-CUSTM-000-APP-75-79-20-21 dated 08.09.2020 passed by  
Commissioner of Customs (Appeals), Ahmedabad)

**C.C. – Mundra**

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

**...Appellant**

*VERSUS*

**Gastrade International**

201, 2<sup>nd</sup> Floor, Plot No. 36,  
Sector 9, Gandhidham (Kutch)  
Gujarat-370201

**...Respondent**

**APPEARANCE:**

Shri J.S. Sukhija, (Addl. Commr.) Authorised Representative appeared for the  
appellant

Shri Vikas Mehta, Consultant (Amicus Curiae) appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)  
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

DATE OF HEARING: 07.10.2025

DATE OF DECISION: 10.11.2025

The appeal is disposed of. For order see Customs Appeal No.  
10020 of 2021.

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

**(SATENDRA VIKRAM SINGH)  
MEMBER (TECHNICAL)**

Neha