

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10109 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, 2nd 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