

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

REGIONAL BENCH-COURT NO. 2

CUSTOMS Appeal No. 10680 of 2024- DB

(Arising out of OIO-AHM-CUSTM-000-PR-COMMR-38-2024-25 dated 08.08.2024 passed by Pr. Commissioner -Ahmedabad)

UMESH KALE

.....Appellant

Logistics Executive Of Van Oord India Pvt Ltd
201 2nd Floor, Central Plaza,
166 CST Road, Kalina Santa Cruz,
East Mumbai-Maharashtra-400098

VERSUS

Commissioner of Customs- Ahmedabad

.....Respondent

Office of the Pr. Commr. of Customs,
1st Floor, Custom House,
Opp. Old High Court Navrangpura,
Ahmedabad-Gujarat-380009

APPEARANCE:

Shri B V Kumar & Shri B Venugopal, Advocate with Shri P P Jadeja, Consultant for the Appellant

Shri Jaspreet Singh Sukhija, Additional Commissioner (AR) for the Respondent

CORAM:

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

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

DATE OF HEARING: 15.07.2025

DATE OF DECISION: 13.11.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No.10679 of 2024-DB

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

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