

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10612 of 2021

(Arising out of OIA No. AHD-CUSTOM-000-APP-479-481-19-20 dated 12.12.2019 passed by Commissioner (Appeals)-Ahmedabad)

Gaurav Sharma

Shudh Plus International Pvt Ltd.
154, Surat Sex, Diamond Park, Sachin Surat
Gujarat-394230

...Appellant

VERSUS

C.C. - Ahmedabad

Custom House, Near All India Radio
Navrangpura, Ahmedabad-Gujarat

...Respondent

APPEARANCE:

None appeared for the Appellant
Smt. Sunita Menon, Superintendent (AR) appeared for the Respondent

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

DATE OF HEARING: 25.11.2025
DATE OF DECISION: 25.11.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10611 of 2021.

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

Neha