

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

REGIONAL BENCH- COURT NO. 3

**Customs Appeal No. 10613 of 2021**

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

**Rakesh Jhatashanker Mishra**

**...Appellant**

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

*VERSUS*

**C.C. - Ahmedabad**

**...Respondent**

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

**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