

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**

**WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

**CUSTOMS Appeal No. 10915 of 2022**

[Arising Out Of OIA-KDL-CUSTM-000-APP-05-06-22-23 Dated- 26/08/2022 passed by the Commissioner of CUSTOMS-KANDLA)

**SHRI MANOJBHAI D PATEL**

**.....Appellant**

Director Of Ms Mayank Metallurgical Pvt Ltdnow  
Ms Global Extrusion Pvt Ltd Plot No 238 Gidc Phase-Ii Dared  
Jamnagar, Gujarat

*VERSUS*

**C.C.-KANDLA**

**.....Respondent**

Custom House, Near Balaji Temple,  
Kandla, Gujarat

**Appearance:**

Shri. Vikas Mehta, Consultant for the Appellant  
Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 18.11.2025  
DATE OF DECISION: 26.11.2025

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10914 of 2022.

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

Prachi