

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

REGIONAL BENCH-COURT NO. 2

CUSTOMS APPEAL NO. 10220 OF 2025

[Arising out of Order in Original No. KND-CUSTM-000-COM-13-2024-25 dated 08/11/2024 passed by Commissioner of Customs -Kandla]

SH NAIMISH SODHA

PARTNER OF M/S ADITYA EXPORTS,
SHED NO. 85-88, SECTOR-1,
KANDLA SPECIAL ECONOMICS ZONE,
GANDHIDHAM, 449-370210

Appellant

Vs.

COMMISSIONER OF CUSTOMS - KANDLA

OFFICE OF THE COMMISSIONER OF CUSTOMS,
NEAR BALAJI TEMPLE, KANDLA,
KACHCHH, GUJARAT-370210

Respondent

Appearance:

Present for the Appellant: Shri Manish Pushkarna, Sr. Advocate with Shri Tarun Chawla & Shri Jitin Singhal, Advocates

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

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

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

Date of Hearing: 18/11/2025

Date of Decision: 18/11/2025

SATENDRA VIKRAM SINGH

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10218 of 2025.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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