

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

REGIONAL BENCH-COURT NO. 2

**CUSTOMS APPEAL NO. 10990 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]

**KRISHNA SHIPPING AND ALLIED SERVICES  
PVT LTD**

**Appellant**

53/54-A, TANKER ASSOCIATION BUILDING,  
TRANSPORT NAGAR, NATIONAL HIGHWAY,  
GANDHIDHAM, 449-370201

Vs.

**COMMISSIONER OF CUSTOMS - KANDLA**

**Respondent**

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

**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 )**