

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

REGIONAL BENCH, COURT NO. 2

CUSTOMS APPEAL NO. 12068 OF 2015

[Arising out of OIA-JMN-CUSTM-000-APP-064-065-15-16 dated 07/08/2015 passed by
Commissioner of CUSTOMS-JAMNAGAR (PREV)]

MOHAMADRAFIQ ABDULKARIM NARPALI

Appellant

Proprietor, N R Underwater Diving Services, 306,
Sagar Complex, Jashonath Chowk, Motibaug Road,
Bhavnagar, Gujarat

Vs.

COMMISSIONER OF CUSTOMS-JAMNAGAR (PREV)

Respondent

Sharda House...Bedi Bandar Road, Opp. Panchavati,
Jamnagar, Gujarat

Appearance:

Shri Sarju Mehta, Chartered Accountant for the Appellant
Shri P Ganesan, Superintendent (AR) for the Respondent

CORAM:

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

Date of Hearing : 19.08.2025
Date of Decision : 28.11.2025

The appeal is disposed of. For order, see the order of the Customs
Appeal No. 11961 of 2015.

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