

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10440 of 2024

(Arising out of Order-in-Original No. MUN-CUSTOM-000-COM-04-24-25 dated 22.04.2024 passed by Principal Commissioner-Mundra)

Gupta Steel

B-47/2, Wazirpur Industrial Area
Wazirpur Delhi-110052

...Appellant

VERSUS

C.C.-Mundra

Office of Pr. Commr. of Customs, Port User Buld.
Custom House, Mundra, Mundra-Kutch,
Mundra Port and Special Economic Zone-Kachchh-Gujarat-370421

...Respondent

APPEARANCE:

Shri Ajay Jain, Advocate appeared for the appellant

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

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER(TECHNICAL)**

DATE OF HEARING: 07.07.2025
DATE OF DECISION: 03.12.2025

The appeal is disposed of. For order see Customs Appeal No. 10098 of 2024.

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

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

Neha