

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

REGIONAL BENCH- COURT NO. 1

**Customs Appeal No. 10464 of 2024**

(Arising out of Order-in-Original No. MUN-CUSTM-000-COM-10-24-25 dated 09.05.2024 passed by Principal Commissioner-Mundra)

**Bhagvan Shri Strips Pvt Ltd.**

B-56, 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