

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

REGIONAL BENCH-COURT NO. 2

CUSTOMS Appeal No. 11526 of 2017-DB

(Arising out of OIA-MUN-CUSTM-000-APP-032-033-17-18 dated 04/05/2017 passed by Commissioner (Appeals), Customs-Ahmedabad)

ARJANBHAI KARSANBHAI PATEL

..... Appellant

20-21, Krishna Park, Jasodanagar,
Ahmedabad, Gujarat

VERSUS

COMMISSIONER OF CUSTOMS – MUNDRA

.....Respondent

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra,
Mundra, Kutch, Gujarat-370421

APPEARANCE:

Shri Anil Gidwani, Tax Consultant for the Appellant

Shri Aakash Singh, Superintendent (AR) for the Respondent

CORAM:

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

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

DATE OF HEARING: 24.09.2025
DATE OF DECISION: 23.01.2026

SATENDRA VIKRAM SINGH

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11523 of 2017.

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

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