

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10818 of 2024-SM

(Arising out of Order-in-Original No. MUN-CUSTM-000-COM-20-24-25 dated 27.08.2024 passed by Commissioner of Customs -Mundra)

Shri Gaurav Sahay

...Appellant

Working in MS Royal Minerals,
B-15, U.S. Villa, Swaminarayanan
Nagar, Mundra, Kachchh, Gujarat-370421

VERSUS

Commissioner of Customs-Mundra

...Respondent

Office of Pr. Comm. Of Customs,
Custom House Mundra, Kutch,
Mundra Port and Special Economic Zone,
Kachchh, Gujarat-370421

Customs Appeal No. 10819 of 2024-SM

(Arising out of Order-in-Original No. MUN-CUSTM-000-COM-21-24-25 dated 27.08.2024 passed by Commissioner of Customs -Mundra)

Shri Gaurav Sahay

...Appellant

Working in MS Royal Minerals,
B-15, U.S. Villa, Swaminarayanan
Nagar, Mundra, Kachchh, Gujarat-370421

VERSUS

Commissioner of Customs-Mundra

...Respondent

Office of Pr. Comm. Of Customs,
Custom House Mundra, Kutch,
Mundra Port and Special Economic Zone,
Kachchh, Gujarat-370421

Customs Appeal No. 10820 of 2024-SM

(Arising out of Order-in-Original No. MUN-CUSTM-000-COM-22-24-25 dated 27.08.2024 passed by Commissioner of Customs -Mundra)

Shri Gaurav Sahay

...Appellant

Working in MS Royal Minerals,
B-15, U.S. Villa, Swaminarayanan
Nagar, Mundra, Kachchh, Gujarat-370421

VERSUS

Commissioner of Customs-Mundra

...Respondent

Office of Pr. Comm. Of Customs,
Custom House Mundra, Kutch,
Mundra Port and Special Economic Zone,
Kachchh, Gujarat-370421

APPEARANCE:

Ms. Surbhai Chandani with Manish Jain (Advocates) appeared for the Appellant
Shri Himanshu Nachane, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 10069-10071 /2026

DATE OF HEARING: 06.02.2026

DATE OF DECISION:06.02.2026

SOMESH ARORA

In the instant case, the appellant has been subjected to penalty as a co-accused. The Learned Advocate for the party brings to the notice of this court the decision of Division Bench in the matter of Shri Hanif Kapadia vs CC-Mundra, vide Final Order No. 13094-13108/2024 dated 05.12.2024, wherein the main accused was subjected to remand in proceedings, however the co-accused were freed from the penalties imposed on them. Learned advocate states that in this case also, the penalty on her appellants is in the capacity of co-accused only, and therefore to that extent the matter is covered in favour of her appellant.

2. Learned AR having gone through the judgment agrees with the position stated by the advocate. In the aforesaid position, appeals are allowable, the same are allowed with consequential relief, only in relation to three appeals of the appellant Shri Gaurav Sahay. Appeals are allowed.

(Dictated & Pronounced in the open court)

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

Neha