

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10819 of 2024

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

Shri Gaurav Sahay

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

...Appellant

VERSUS

Commissioner of Customs – Mundra

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

...Respondent

APPEARANCE:

Present for the Appellant :Ms. Srbhi Chandani with Shri Manish Jain, Advocates
Present for the Respondent: Shri Himanshu Nachane, Authorised Representative

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

DATE OF HEARING: 06.02.2026
DATE OF DECISION: 06.02.2026

The appeal is disposed of. For order see Customs Appeal No.
10818 of 2024.

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

Neha