

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

CUSTOMS Appeal No. 10731 OF 2023-DB

[Arising out of Order-in-Original No. KND-CUSTM-000-COM-10-2022-23 dated 29.12.2022
passed by Commissioner of Customs, Kandla]

Shri Abhay Kumar Dubey

.... Appellant

Partner of M/s. Jai Ambe Trading, Unit No. 10,
Nahar & Seth Indl. Estate, Cardinal Gracious Road,
Chakala, Andheri (East) Mumbai-400009

VERSUS

Commissioner of Customs, Kandla

.... Respondent

Customs House, Near Balaji Temple, New Kandla

APPEARANCE :

Shri Prathamesh Chavan, Advocate for the Appellants
Shri Girish Nair, Assistant Commissioner (AR), for the Respondent

CORAM:

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

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

DATE OF HEARING /DECISION: 05.02.2026

MR. SATENDRA VIKRAM SINGH :

Appeal disposed of. For order, see order of date in Customs Appeal
No. 10729 of 2023.

**(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)**

**(Satendra Vikram Singh)
Member (Technical)**

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