

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 10590 of 2015-SM

(Arising out of impugned Order No. AHM-CUSTOM-000-APP-304-14-15 dated 01.10.2014 passed by Commissioner of Customs (Appeals) -Ahmedabad)

Ishwarlal Nimba Raghuvanshi

...Appellant

Larsen & Tourbo Limited
4th Floor, North Block-ii, Gate No.01,
Powai Campus, Saki Vihar Road,
North Block-II, 3rd Floor, Powai, W.
Maharashtra-400072

VERSUS

Commissioner of Customs-Ahmedabad

...Respondent

Custom House, Near All India Radio
Navrangpura, Ahmedabad-Gujarat-380009

APPEARANCE:

Shri Mihir Mehta with Mohit Raval (Advocates) appeared for the Appellant
Ms. Sunita Menon, Superintendent (AR) appeared for the Respondent

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

DATE OF HEARING: 12.02.2026
DATE OF DECISION: 12.02.2026

The appeal is disposed of. For order see Customs Appeal No. 10426 of 2015.

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

Neha