

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10183 of 2024

(Arising out of MUN-CUSTOM-000-APP-45-47-23-24 dated 04.08.2023 passed by Addl. Commissioner of Customs, Mundra)

Shri Inderjit Singh Minhas

Director, M/s Rishabh Salvage Energy Pvt Ltd.
Plot No. 147 Ward 7/A, Tenelant-3, AUM Aesidency-2
Gandhidham, Kachchh-Gujarat-370201

...Appellant

VERSUS

C.C. – Mundra

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

...Respondent

APPEARANCE:

Shri Vikas Mehta, Consultant appeared for the appellant
Shri P Ganesan, Authorised Representative appeared for the Respondent

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

DATE OF HEARING: 16.02.2026
DATE OF DECISION: 18.02.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10182 of 2024.

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

Neha