

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

REGIONAL BENCH - COURT NO. 2

Customs Appeal No. 12021 of 2019-DB

[Arising out of Order-in-Original No. JAM-CUSTM-PRV-COM-001-19-20 dated 31.05.2019
passed by Commissioner of Central Excise, Customs and Service Tax-JAMNAGAR(PREV)]

Shri Paresh D. Patel

.... Appellant

Director, Shamrock Chemie Pvt Limited,
201, University Plaza, Vijay Cross Road, Navrangpura
AHMEDABAD, GUJARAT

VERSUS

Commissioner of Customs, Jamnagar (Prev.)

.... Respondent

Sharda House, Bedi Bandar Road,
Opp. Panchavati, Jamnagar, Gujarat

APPEARANCE :

None for the Appellant

Shri Aakash Singh, Superintendent (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: 23.02.2026

DR. AJAYA KRISHNA VISHVESHA :

Appeal disposed of. For order see order of date in Customs Appeal No.
12019 of 2019.

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

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

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