

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

REGIONAL BENCH - COURT NO. 2

**CUSTOMS Appeal No. 11353 of 2015-DB**

[Arising out of Order-in-Appeal No. MUN-CUSTM-000-APP-041-043-14-15 dated 11.03.2015  
passed by Commissioner of Customs (Appeals) - Ahmedabad]

**Vishal Gupta**

Vice President of M/s, Vitas Trading, 106-B,  
Eastern Avenue, Sainik Farms,  
NEW DELHI, NEW DELHI -110062

**.... Appellant**

*VERSUS*

**Commissioner of Customs, Mundra**

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

**.... Respondent**

**APPEARANCE :**

Shri Dr. Nilesh V. Suchak CA & Shri Sharan Rayaprol, Advocate for the Appellants  
Shri Himanshu Nachane, 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 : 19.09.2025

DATE OF DECISION: 18.03.2026

**SATENDRA VIKRAM SINGH :**

Appeal disposed of. For order, see order of date in Customs Appeal  
No. 10779 of 2015-DB.

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

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

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