

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 10995 of 2021-SM

(Arising out of OIA-KDL-CUSTM-000-APP-015-21-22 dated 09/09/2021 passed by
Commissioner of CUSTOMS (Appeals)-AHMEDABAD)

Deep Traders

18, Vijay Society, Khambhat
Anand, Gujarat

.....Appellant

VERSUS

Commissioner of Customs -Kandla

Custom House,
Near Balaji Temple,
Kandla, Gujarat

.....Respondent

APPEARANCE:

Shri Vinay Kansara, Advocate for the Appellant

Shri P Ganesan, Superintendent(AR) for the Respondent

CORAM:

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

DATE OF HEARING: 11.12.2025

DATE OF DECISION: 07.04.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No.10762 of 2020-SM

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**

Bharvi