

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

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 11860 of 2015

(Arising out of OIA-KDL-CUSTM-000-APP-026-031-15-16 dated 09/07/2015 passed by the Commissioner of CUSTOMS-KANDLA)

Atul K Agarwal

Director, Asr Multi Metals Pvt Ltd., S.No. 394/2,
398 To 400, Nh 8a, Vill-Chhadawada, Tal-Bhachau,
Kutch, Gujarat

.....Appellant

VERSUS

C.C.-Kandla

Custom House,
Near Balaji Temple, Kandla, Gujarat

.....Respondent

APPEARANCE:

None appeared for the Appellant
Shri Aakash Singh, Superintendent (AR) for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE. Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

DATE OF HEARING: 13.03.2026
DATE OF DECISION: 13.03.2026

The appeal is disposed of. For order, see order of date in Customs Appeal No. 11859 of 2015.

(SANJIV SRIVASTAVA))
MEMBER (TECHNICAL)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

Prachi