

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 247 of 2011-DB

(Arising out of OIA-KDL/COMMR/25/2010-11 dated 11/03/2011 passed by the Commissioner of Customs (Appeals), Kandla)

Dinesh Nauratmal Gupta

C/O, M/S, RISHI KIRAN ROADLINES,
PLOT NO. 08, SECTOR 08, GANDHIDHAM,
KUTCH, GUJARAT

.....Appellant

VERSUS

COMMISSIONER OF CUSTOMS- KANDLA

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA, GUJARAT

.....Respondent

APPEARANCE:

Shri Rajesh Chhibber, Advocate & Shri Vikas Mehta, Consultant appeared for the Appellant

Shri R Kumar, Superintendent (AR) appeared for the Respondent

CORAM:

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

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

DATE OF HEARING: 27.01.2026

DATE OF DECISION: 15.04.2026

The appeal is disposed of. For order, see order of date in Customs Appeal No. 241 of 2011.

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

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