

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

REGIONAL BENCH - COURT NO. 1

CUSTOMS Appeal No. 10215 of 2021-DB

[Arising out of Order-in-Appeal No MUN-CUSTM-000-COM-05-06-19-20 dated 19.06.2019 passed by Commissioner of Central Excise, Customs and Service Tax-MUNDRA]

Sai Exports

Simran Singh Barmi, A8/33, Second Floor, Rana
Pratap Bagh, New Delhi -110007

.... 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 :

None 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/ DECISION: 12.03.2026

MR. SANJIV SRIVASTAVA :

Appeal is dismissed. For order, see order of date in Customs Appeal No. 13013 of 2019.

**(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)**

**(DR. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**