

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

REGIONAL BENCH-COURT NO. 1

**Customs Appeal No. 10396 of 2015- DB**

(Arising out of OIA-KDL-CUSTM-000-APP-423-432-14-15 dated 11.12.2014 passed by the Commissioner of Customs (Appeals), Ahmedabad)

**Morsons Enterprise**

Shop No 1 Tanker Association Building, Transport Nagar,  
N H 8A, GANDHIDHAM, GUJARAT

**.....Appellant**

*VERSUS*

**Commissioner of Customs-Kandla**

CUSTOM HOUSE,  
NEAR BALAJI TEMPLE,  
KANDLA, GUJARAT

**.....Respondent**

**APPEARANCE:**

Shri P D Rachchh, Advocate and Shri Vikas Mehta, Consultant appeared for the Appellants

Shri Aakash Singh, Superintendent (AR) appeared for the Respondent

**CORAM:**

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

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

DATE OF HEARING: 27.01.2026

DATE OF DECISION: 16.04.2026

The appeal is disposed of. For order, see order of date in Customs Appeal No.10420 of 2015-DB

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

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