

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 10421 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)

A Kumar & Brothers

.....Appellant

C/o M/s Asr Multimetals Private Limited,
Survey No 394/2, 398-400, National Highway 8-a,
Near R T O Check Post Village -chhadawada,
Taluka Bhachau Samkhiyali
KUTCH, GUJARAT

VERSUS

Commissioner of Customs-Kandla

.....Respondent

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA, GUJARAT

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)**