

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

REGIONAL BENCH - COURT NO. 2

CUSTOMS Appeal No. 11749 of 2017-SM

[Arising out of Order-in-Appeal No JMN-CUSTOM-000-APP-138-148-15-16 dated 30.12.2015 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

Ashwin Corporation

Plot No. 77, Ship Breaking Yard, Alang, Taluka- Talaja,
BHAVNAGAR, GUJARAT

.... Appellant

VERSUS

Commissioner of Customs, Jamnagar (Prev)

Sharda House, Bedi Bandar Road,
Opp. Panchavati, Jamnagar, Gujarat

.... Respondent

APPEARANCE :

Shri Rahul Gajera, Advocate for the Appellant
Shri Himanshu Nachane, Superintendent (AR) for the Revenue.

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

DATE OF HEARING/ DECISION: 06.04.2026

DR. AJAYA KRISHNA VISHVESHA :

Appeal disposed of. For order, see order of date in Customs Appeal
No. 11746 of 2017.

**(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)**