

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 10975 of 2025-SM

(Arising out of Order in Original AHM-CUSTM-000-PR-COM-01-25-26 Dated 08.04.2025
passed by the Principal Commissioner of Customs, Ahmedabad)

Sujeet Kumar

E-302, Swati Residency-4,
IOC Road, Chandkheda, Ahmedabad-382424, Gujarat

.....Appellant

VERSUS

Commissioner of Customs- Ahmedabad

Custom House, Near all India Radio,
Navrangpura, Ahmadabad, 380009, Gujarat

.....Respondent

APPEARANCE:

Shri Anil Kumar Mishra, Advocate, Shri Vikas Mehta, Consultant and Shri M K Kothari,
Consultant appeared for the Appellant

Shri Himanshu Nachane, Superintendent(AR) appeared for the Respondent

CORAM:

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

DATE OF HEARING: 25.03.2026
DATE OF DECISION: 22.04.2026

The appeal is disposed of. For order, see order of date in Customs Appeal
No.10964 of 2025-SM

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