

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

Customs Appeal No. 10251 of 2026-DB

(Arising out of OIO-MUN-CUSTOM-000-COM-36-25-26 dated 20/11/2025 passed by the Commissioner of Central Excise, Customs- Mundra)

VINAYE JAIN

A-54, Amaltas Apartment,
Near Wide Angle Satellight,
Ahmedabad, Gujarat-380015

.....Appellant

VERSUS

COMMISSIONER OF CUSTOMS- MUNDRA

Office of the Pr. Commissioner of Customs,
Customs House, Mundra Kutch,
Mundra Port, And Special Economic Zone,
Mundra, Kachchh-370421

.....Respondent

APPEARANCE:

Shri Manish Jain, Advocate for the Appellant

Shri R Kumar, 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: 06.04.2026

DATE OF DECISION: 23.04.2026

The Appeal is disposed of. For order, see order of date in Customs Appeal No. 10134 of 2026-DB.

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

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