

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

**Customs Appeal No. 10252 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 )**