

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

REGIONAL BENCH-COURT NO. 1

Customs Appeal No. 10186 of 2026-DB

(Arising out of Provisional Release Order communicated under F No. CUS/APR/MISC/7548/2025-Gr.5-6 dated 27-02-2026 (DIN No.20260271MO0000222ADA) passed by the Principal Commissioner of Customs- Mundra)

SKY MOON IMPEX

517, 5TH FLOOR TOWER,
10B UNITY GROUP PHASE 1,
AMARYLLIS HOUSING NEW ROHTAK ROAD,
KAROL BAGH DELHI - 110 005

..... Appellant

VERSUS

COMMISSIONER OF CUSTOMS – MUNDRA

OFFICE OF THE PR. COMMISSIONER OF CUSTOMS,
MUNDRA PORT & SPL ECONOMIC ZONE,
MUNDRA, GUJARAT-370421

..... Respondent

APPEARANCE:

Shri Prem Ranjan Kumar, Advocate for the Appellant
Shri Akash Singh, Superintendent (AR) for the Respondent

CORAM:

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

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

DATE OF HEARING: 10.04.2026

DATE OF DECISION: 10.04.2026

The appeal is disposed of. For order, see order of date in Customs Appeal No.10185 of 2026-DB.

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

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

Bharvi