

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

REGIONAL BENCH-COURT NO. 2

**CUSTOMS APPEAL NO. 10561 OF 2024-DB**

(Arising out of Order in Original No. AHM-CUSTM-000-PR-COMMR-19-20-2024-25 dated 19/06/2024 passed by Commissioner of Customs- Ahmedabad)

**GTPL Broadband Pvt. Ltd.**

C-202 2nd Floor,  
Sahajanand Shopping Center,  
Opp, Swaminarayan Temple,  
Shahibaug, Ahmedabad-380004

**.....Appellant**

*VERSUS*

**Commissioner of CUSTOMS – Ahmedabad**

Office of The Principal Commissioner of Customs  
1<sup>st</sup> Floor, Customs House, Near All India Radio,  
Navrangpura, Ahmedabad- 380009

**.....Respondent**

**APPEARANCE:**

Shri Sudhanshu Bissa, Advocate for the Appellant

Shri Girish Nair, Assistant Commissioner (AR) appeared for the Respondent

**CORAM:**

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

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

DATE OF HEARING /DECISION: 24.04.2026

**SATENDRA VIKRAM SINGH**

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10751 of 2023.

**(DR. AJAYA KRISHNA VISHVESHA)  
MEMBER (JUDICIAL)**

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