

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

REGIONAL BENCH- COURT NO. 1

Customs Appeal No. 10887 of 2016

(Arising out of OIA No. KDL-CUSTOM-000-APP-089-15-16 dated 12.02.2016 passed by
Commissioner of Customs (Appeals) - Ahmedabad)

Sanjeev Gupta

Director, M/s MPS Wood Products Pvt. Ltd.
Survey No. 209/210, NH 8-A, Near Ambica
Transport Naga, Mithi Rohar, Gandhidham

...Appellant

VERSUS

C.C. Kandla

New Customs Building, Near Balaji Temple,
Kandla- Gujarat-370210

...Respondent

APPEARANCE:

Shri Hardik Modh, Advocate appeared for the Appellant
Shri Aakash Singh, Superintendent (AR) appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

DATE OF HEARING: 06.07.2026
DATE OF DECISION: 06.07.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10886 of 2016.

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

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

Neha