

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

CUSTOMS Appeal No. 10514 of 2021-SM

[Arising out of Order-in-Appeal No. JMN-CUSM-000-APP-259to285-19-20 dated 21.02.2020
passed by Commissioner (Appeals), Customs, Ahmedabad]

Atlantic Global Shipping Pvt. Limited

.... Appellant

401,301 Anurag Avenue, Limda Line Opp. Jawahar
Pan, Jamnagar Gujarat - 361601

VERSUS

Commissioner of Customs, Jamnagar (Prev.)

.... Respondent

Sharda House, Bedi Bandar Road, Jamnagar, Gujarat

APPEARANCE :

Shri Muralidhar M. Panicker, Consultant for the Appellant
Shri Himanshu Nachane, Superintendent (AR) for the Revenue.

CORAM:

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

DATE OF HEARING : 08.07.2026

DATE OF DECISION: 12.08.2026

DR. AJAYA KRISHNA VISHVESHA :

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10513 of 2021.

**(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)**