

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

REGIONAL BENCH- COURT NO. 1

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Customs Appeal No. 10122 of 2019

(Arising out of Order-in-Original No. MUN-CUSTM-000-18-18-19 dated 22.10.2018 passed by Commissioner of Customs-Mundra)

Varun Goyal

Director of Imperial Fibres Pvt. Ltd.
S-96 Vardhman Central Mall, Nehru Vihar
North Delhi-110054

...Appellant

VERSUS

C.C.-Kandla

Office of the Commissioner of Customs,
Near Balaji Temple, Kandla, Kachchh
Gujarat-370210

...Respondent

APPEARANCE:

Shri Manish Saharan, Advocate appeared for the appellant
Shri Girish Nair, Authorised Representative appeared for the Respondent

CORAM:

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

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

DATE OF HEARING: 07.08.2026
DATE OF DECISION: 31.08.2026

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 10121 of 2019.

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

**(A.K. JYOTISHI)
MEMBER (TECHNICAL)**

Neha