

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

REGIONAL BENCH – COURT NO. 01

**Customs Appeal No. 10164 of 2026**

[Arising out of Order in Original KND-CUSTOM-000-COM-18-2025-26 dated 28/07/2025 passed by Commissioner of Customs-Kandla]

**Satish Gaichar**

Veritas House, 70 Mint Road, Fort, Mumbai,  
Maharashtra-400001

**.....Appellant**

*VERSUS*

**COMMISSIONER OF CUSTOMS-KANDLA**

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

**.....Respondent**

**APPEARANCE:**

Shri Suyog Bhawe, Advocate for the Appellant

Shri Jaspreet Singh Sukhija, Additional Commissioner (AR) for the Respondent

**CORAM: HON'BLE SH. SOMESH ARORA, MEMBER ( JUDICIAL )**  
**HON'BLE SH. A.K. JYOTISHI, MEMBER ( TECHNICAL )**

DATE OF HEARING:05.08.2026  
DATE OF DECISION: 07.09.2026

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10161 of 2026.

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

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

Prachi