

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

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 10166 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]

NITIN KUMAR DIDWANIA

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