

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 3**

**CUSTOMS APPEAL NO. 10148 OF 2021 & 10019 OF 2022**

**GAURAV LUBRICANTS INDUSTRIES PRIVATE  
LIMITED**

**Appellant**

Vs.

**CC-AHMEDABAD**

**Respondent**

**Appearance:**

Present for the Appellant : Shri Dhaval K Shah, Advocate

Present for the Respondent: Shri Ajay Kumar Samota, Superintendent (AR)

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER ( JUDICIAL )**

**HON'BLE MR. RAJU, MEMBER ( TECHNICAL )**

Date of Hearing : **06/11/2023**

**ORDER**

Heard both the sides. Order is Reserved. To be pronounced on or  
before January 8, 2024.

**(RAMESH NAIR)  
MEMBER ( JUDICIAL )**

**(RAJU)  
MEMBER ( TECHNICAL )**