

**Customs, Excise & Service Tax Appellate Tribunal,  
West Zonal Bench : Ahmedabad  
REGIONAL BENCH - COURT NO. 3**

**CUSTOMS Appeal No. 10121 of 2021-DB**

[Arising out of Order-in-Original/Appeal No MUN-CUSTM-000-APP-105-108-20-21 dated 28.10.2020 passed by Commissioner of CUSTOMS-AHMEDABAD]

**HLG TRADING**

Through Its Proprietor Shri Gagan Goyal Space E 3 Floor  
Ludhiana  
Panjab

**...Appellant**

*VERSUS*

**C.C.-MUNDRA**

Office Of The Principal Commissionerate Of Customs, Port User  
Buld. Custom House Mundra, Mundra  
Kutch  
Gujarat-370421

**...Respondent**

**APPEARANCE:**

Shri B. Satish Sunder, Shri Shravan Kochar, Advocates for the Appellant  
Shri Rajesh R Kurup, Superintendent (Authorized representative) for the  
Respondent

**CORAM:           HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR  
                      HON'BLE MEMBER (TECHNICAL), MR. RAJU**

DATE OF HEARING:14.11.2023  
DATE OF DECISION:16.11.2023

The appeal is disposed of. For order, see order of date in Customs Appeal  
No. 10120 of 2021.

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

**(RAJU)  
MEMBER (TECHNICAL)**

PALAK