

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

**CUSTOMS APPEAL NO. 10143-10145 OF 2016
CUSTOMS APPEAL NO. 10351 OF 2016**

BLUE OCEAN SEA TRANSPORT LTD & Ors.

Appellants

Vs.

COMMISSIONER OF CUSTOMS- KANDLA

Respondent

Appearance:

Present for the Appellant :None

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

CORAM:

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

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

Date of Hearing : **22/12/2023**

ORDER

Heard both sides. Order is reserved to be pronounced on or before February 22,2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Arpita