

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

**CUSTOMS APPEAL NO. 10229-10232 OF 2021
CUSTOMS APPEAL NO. 10296-10297 OF 2021
CUSTOMS APPEAL NO. 10620-10621 OF 2021
CUSTOMS APPEAL NO. 10800 OF 2021
CUSTOMS APPEAL NO. 10837, 10942-10943 OF 2021
CUSTOMS APPEAL NO. 10969-10971 OF 2021**

**RAJESH SHAH
KIRAN KOTAK AND CO
NOVOTECH FOOD INGREDIENTS
ASHA RAM AND SONS P LIMITED
JSV INGREDIENT
KRISHANA PRODUCTS**

Appellant

Vs.

C.C-MUNDRA

Respondent

Appearance:

Present for the Appellant : Shri Manish Jain, Shri T Vishwanathan, Ms. Shruti Khanna, Shri J C Patel, Shri Anil Gidwani, Ms. Meetika Baghal, Advocates
Present for the Respondent: Shri Rajesh K Agarwal, Superintendent (AR), Shri P Ganesan, Superintendent (AR), Shri S S Vikal, Assistant Commissioner, (AR).

CORAM:

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

Date of Hearing : **30/11/2023**

ORDER

Heard both the sides. Order is reserved, to be pronounced on or before January 30, 2024.

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

**(RAJU)
MEMBER (TECHNICAL)**

Palak