

**Customs, Excise & Service Tax Appellate Tribunal,  
West Zonal Bench : Ahmedabad**

REGIONAL BENCH - COURT NO. 3

**Customs Appeal No. 10243 of 2016-DB**

(Arising out of OIA-AHD-CUSTOM-000-APP-167-226-15-16 dated 09.11.2015 passed by  
Commissioner of CUSTOMS-AHMEDABAD)

**SONY INDIA PRIVATE LIMITED**

A-31, MOHAN CO-OPERATIVE INDUSTRIAL ESTATE,  
MATHURA ROAD, NEW DELHI-NEW DELHI

.....Appellant

*VERSUS*

**C.C. -AHMEDABAD**

CUSTOM HOUSE,  
NEAR ALL INDIA RADIO NAVRANGPURA,  
AHMEDABAD, GUJARAT

.....Respondent

**APPEARANCE:**

Shri Deepak Thackur, Advocate for the Appellant

Shri. V.G. Iyengar, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)  
HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)**

DATE OF HEARING: 25.04.2023

DATE OF DECISION:25.04.2023

The appeal is disposed of. For order, see order of date in Customs  
Appeal No. 10211 of 2016.

**(RAJU)  
MEMBER (TECHNICAL)**

**(SOMESH ARORA)  
MEMBER (JUDICIAL)**

NEHA