

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 1**

**CUSTOMS APPEAL NO. 11358, 11359 & 13508 OF 2013  
CUSTOMS APPEAL NO. 10298, 10360, 10361, 10430, 10468 & 10535  
OF 2016**

**MESSRS LINK ENTERPRISES & Ors.**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS-KANDLA**

**Respondent**

**Appearance:**

Present for the Appellant :Shri Parth Rachchh, Advocate

Present for the Respondent: Shri Girish Nair, Assistant Commissioner (AR) &  
Shri Jaspreet Singh Sukhija, Additional Commissioner(AR)

**CORAM:**

**HON'BLE MR. SOMESH ARORA, MEMBER ( JUDICIAL )**

**HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER ( TECHNICAL )**

Date of Hearing : **07/04/2026**

**ORDER**

1. Learned Advocate submits that in respect of two groups of matters at Sr. Nos. 4-6 & 8-13, some of the matters are being handled by Counsel Shri Vikas Mehta, who has undergone bypass surgery yesterday. He prays for accommodation. Considering the request, the matters are adjourned to June 15,2026.

2. In respect of Sr. No. 6 (Zee Shipping Services), Learned Counsel Shri V. B. Sheth & Co. seeks to withdraw the Vakalatnama. The same is allowed. Learned Counsel Shri Vikas Mehta intends to appear in this matter also, for which he shall file his Vakalatnama on or before June 15, 2026.

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

**(SATENDRA VIKRAM SINGH)  
MEMBER ( TECHNICAL )**