

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

**CUSTOMS APPEAL NO. 10480 OF 2020
CUSTOMS APPEAL NO. 10489, 10860 OF 2019**

DIAMOND INDUSTRIES & Ors.

Appellant

Vs.

JAMNAGAR(PREV)

Respondent

Appearance:

Present for the Appellant :Shri Rahul Gajera, Advocate with Shri K J Kinariwala, Consultant

Present for the Respondent: Shri Girish Nair, Assistant Commissioner (AR)

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

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

Date of Hearing : **08/09/2025**

ORDER

1. Learned Advocate Shri Rahul Gajera mentions that he has withdrawn his Vakalatnama in the matter pertaining to M/s. Diamond Industries appears at Sr. No. 6. He is representing only the case of M/s. Bohra Exports Pvt. Limited. In the case of M/s. Hoogly Shipbreakers Limited, learned Consultant Shri K. J. Kinariwala is present.

2. At this stage, learned Authorised Representative submitted that the issue involved in all the three appeals is identical and, therefore, they should be heard together. Since no one is representing M/s. Diamond Industries, the Registry is directed to issue notice through the Department so that the appellant may represent the matter either in person or through an Advocate.

3. All three matters are accordingly adjourned to November 12,2025.

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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