

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

REGIONAL BENCH-COURT NO. 3

**Customs Appeal No. 10528 of 2022- DB**

(Arising out of OIO-AHM-CUSTM-000-COM-008-22-23 dated 22/06/2022 passed by Commissioner of CUSTOMS-AHMEDABAD)

**SHRUSTI CERAMICS P LTD**

Plot No 37 Gidc Bh Starcity Multiplex Motipura  
Himatnagar, Himatnagar- Gujarat

.....Appellant

*VERSUS*

**C.C.-AHMEDABAD**

Custom House,  
Near All India Radio Navrangpura,  
Ahmedabad, Gujarat

.....Respondent

**APPEARANCE:**

Shri. Rahul Gajera, Advocate for the Appellant

Shri, A R Kanai, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 06.10.2023

DATE OF DECISION: 02.11.2023

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10528 of 2022.

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

**(RAJU)  
MEMBER (TECHNICAL)**