

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

REGIONAL BENCH-COURT NO. 3

CUSTOMS Appeal No. 10595 of 2023- DB

(Arising out of OIA-AHM-CUSTOM-000-COM-06-07-23-24 dated 21/06/2023 passed by Commissioner of Customs, Ahmedabad)

SHRI HITESH A PATNI

.....Appellant

511-512 Samanvay Silver beside Hotel Royal
Orchid Mujmahuda Circle, Vadodara, Gujarat, 390020

VERSUS

COMMISSIONER OF CUSTOMS - AHMEDABAD

.....Respondent

1st Floor, Customs House, Opposite Old High Court,
Navrangpura, Ahmedabad, Gujarat-38009

APPEARANCE:

Shri T Vishwanathan, Ms. Shruti Khanna & Shri Saurabh Dixit, Advocate for the Appellant

Shri Tara Praksah, Deputy Commissioner (AR) for the Respondent

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

DATE OF HEARING: 08.12.2023
DATE OF DECISION: 24.01.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10589 of 2023.

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

**(RAJU)
MEMBER (TECHNICAL)**