

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

**CUSTOMS Appeal No. 10617 of 2022-DB**

[Arising out of Order-in-Original/Appeal No MUN-CUSTM-000-APP-463-470-22-23 dated 21.07.2022 passed by Commissioner of CUSTOMS-AHMEDABAD]

**AZTEC FLUIDS AND MACHINERY PVT LTD**

**...Appellant**

1 Jai Hind Society Rambaugh Maninagar  
Ahmedabad,  
Gujarat-380028

*VERSUS*

**C.C.-MUNDRA**

**...Respondent**

Office Of The Principal Commissionerate Of Customs,  
Port User Buld. Custom House Mundra, Mundra  
Kutch  
Gujarat-370421

**APPEARANCE:**

Shri Amal Dave & Shri Parth Rachchh, Advocates appeared for the Appellant  
Shri Anand Kumar, Superintendent (Authorized Representative) for the  
Respondent

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

DATE OF HEARING:07.08.2023  
DATE OF DECISION: 02.11.2023

The application is disposed of. For order, see order of date in  
CUSTOMS Appeal No. 10261 of 2021.

**RAJU  
MEMBER (TECHNICAL)**

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

Neha