

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 3**

**CUSTOMS APPEAL NO. 10948-10652 OF 2021
CUSTOMS APPEAL NO. 10960 OF 2021**

JITENDRA OVERSEAS & Ors.

Appellant

Vs.

COMMISSIONER OF CUSTOMS-KANDLA

Respondent

Appearance:

Present for the Appellant :Shri J C Patel and Shri Rahul Gajera, Advocate

Present for the Respondent: Shri Sanjay Kumar, Superintendent (AR)

CORAM:

HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

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

Date of Hearing: **10/01/2025**

ORDER

The hearing of the matter is adjourned to February 19,2025.

**(C. L. MAHAR)
MEMBER (TECHNICAL)**

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

Raksha