

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

REGIONAL BENCH-COURT NO. 3

Customs Appeal No. 10974 of 2019- DB

(Arising out of OIA-JMN-CUSTM-000-APP-147-168-18-19 dated 28/02/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

Arya Ship Breaking Co Pvt Ltd

Plot No 2282/a A, Vastsalya Hill Drive Road
Nr Bengali Gate Police Station
Bhavnagar, Gujarat

.....Appellant

VERSUS

Commissioner of C.-JAMNAGAR(PREV)

Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

.....Respondent

APPEARANCE:

Shri J C Patel, Advocate, Shri Sarju Mehta Chartered Accountant, Shri Rahul Gajera, Advocate for the Appellant

Shri H P Shrimali, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 19.12.2023
DATE OF DECISION: 19.04.2024

The appeal is disposed of. For order, see order of date in Customs Appeal No. 10534 of 2019.

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

**(RAJU)
MEMBER (TECHNICAL)**