

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 1**

**CUSTOMS APPEAL NO. 11414, 11441 & 11453 OF 2016  
CUSTOMS APPEAL NO. 11240 OF 2018**

**ASHISH PRAVINCHANDRA CHOTALIYA & Ors.**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS-MUNDRA  
COMMISSIONER OF CUSTOMS-AHMEDABAD**

**Respondent**

**Appearance:**

Present for the Appellant :Shri Rahul Gajera, Shri Uday M. Joshi & Shri  
Sharan Rayaprol, Advocates

Present for the Respondent: Shri Aakash Singh, Superintendent (AR)

**CORAM:**

**HON'BLE MR. SOMESH ARORA, MEMBER ( JUDICIAL )**

**HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER ( TECHNICAL )**

Date of Hearing : **10/04/2026**

**ORDER**

Hearing of the matters is adjourned to June 15,2026.

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

**(SATENDRA VIKRAM SINGH)  
MEMBER ( TECHNICAL )**