

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 11462 of 2017- DB

(Arising out of OIO-KDL-CUSTM-000-COM-016-17-18 dated 27.04.2017 passed by
Commissioner Customs - Kandla)

Parekh Timber (P) Ltd

Survey No. 249/4,
Galpadhar Road, MithiRohar Area
Gandhidham-Gujarat-370201

.....Appellant

VERSUS

Commissioner of Customs, Kandla

Custom House, Near Balaji Temple,
Kandla-Gujarat

.....Respondent

APPEARANCE:

Shri Amit Laddha, Advocate for the Appellant

Shri R.K. Agarwal, Authorised Representative for the Respondent

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

DATE OF HEARING: 10.05.2024
DATE OF DECISION: 16.05.2024

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 11460 of 2017.

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha