

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

**CUSTOMS APPEAL NO. 11485 OF 2016  
CUSTOMS APPEAL NO. 11486 OF 2016  
CUSTOMS APPEAL NO. 11490 OF 2016  
CUSTOMS APPEAL NO. 11491 OF 2016  
CUSTOMS APPEAL NO. 11492 OF 2016**

**ORBIT SHIPPING AND LOGISTIC  
SACHIN PARNEKAR  
ASHISH UMRANIYA  
BHARAT UMRANIYA  
ANCHOR LOGISTIC**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS - MUNDRA**

**Respondent**

Appearance:

Present for the Appellant : Shri Vikash Mehta, Consultant

Present for the Respondent : Shri Vijay G Iyengar, Assistant Commissioner  
(AR)

**CORAM:**

**HON'BLE MR. RAMESH NAIR, MEMBER ( JUDICIAL )**

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

Date of Hearing : **27/06/2023**

**ORDER**

Heard both the sides. Order is reserved. To be pronounced on or  
before Aug 28, 2023.

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

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

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