

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

REGIONAL BENCH- COURT NO. 3

Customs Appeal No. 11829 of 2019

(Arising out of OIA-JMN-CUSTOM-000-APP-004-072-18-19 dated 30.04.2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

KIRAN SHIP BREAKING CO.

3/4, KARTIKEY COMPLEX, KALANAL
BHAVNAGAR-GUJARAT

.....Appellant

VERSUS

C.C., JAMNAGAR(prev)

SHARDA HOUSE, BEDI BANDAR ROAD,
OPP. PANCHAVATI, JAMNAGAR-GUJARAT

.....Respondent

APPEARANCE:

Shri J.C. Patel, P.D. Rachchh & Rahul Gajera, Advocates for the Appellant
Shri. G. Kirupanandan, Superintendent (AR) for the Respondent

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

DATE OF HEARING: 17.10.2022
DATE OF DECISION: 01.12.2022

The appeal is disposed of. For order, see order of date in Customs
Appeal No. 11031 of 2019.

(Pronounced in the open court on 01.12.2022)

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

**(RAJU)
MEMBER (TECHNICAL)**

Neha