

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

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 310 of 2012-DB

(Arising out of OIO-10/COMMR/ICD-SABARMATI/DASHRATH/2012 Dated-18.09.2012 passed by
Commissioner of Customs -AHMEDABAD)

KIRAN TAXFAB PVT LTD

315, KAMDHENU MARKET,
NEAR FIRE STATION, PANCHKUWA,
AHMEDABAD-GUJARAT

.....Appellant

VERSUS

C.C.,-AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Respondent

AND

CUSTOMS Appeal No. 311 of 2012-DB

(Arising out of OIO-10/COMMR/ICD-SABARMATI/DASHRATH/2012 Dated-18.09.2012 passed by
Commissioner of Customs -AHMEDABAD)

RAMESH K GIDWANI

DIRECTOR OF KIRAN TEXTFAB MARKET,
315, KAMDHENU MARKET,
NEAR FIRE STATION, PANCHKUWA,
AHMEDABAD-GUJARAT

.....Appellant

VERSUS

C.C.,-AHMEDABAD

CUSTOM HOUSE,
NEAR ALL INDIA RADIO NAVRANGPURA,
AHMEDABAD, GUJARAT

.....Respondent

APPEARANCE:

None appeared for the Appellant

Ms. Bina D. Jani, Superintendent (Authorized Representative) for the
Respondent

**CORAM: HON'BLE MR. RAJU, MEMBER (TECHNICAL)
 HON'BLE MR. SOMESH ARORA (JUDICIAL)**

Final Order No. A/ 10920-10921 /2023

DATE OF HEARING:17.04.2023

DATE OF DECISION:17.04.2023

RAJU

When the matter was called, it was noticed that the hearing has been fixed number of times i.e. on 21.09.2022, 20.10.2022, 07.11.2022, 08.12.2022, 18.01.2023, 21.02.2023, 23.03.20023 and 17.04.2023 and no one appeared on behalf of the appellant and so many times adjournment request has been made by the learned counsel. Rule 20 of the CESTAT Procedure Rules, prescribes as under:

Rule 20. Action on appeal for appellant's default. - Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits:

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal."

In these circumstances, invoking Rule 20 of CESTAT (PROCEDURE) RULES, the appeal is dismissed for non-prosecution. Appellant has liberty to approach this Tribunal by filing appropriate application and showing sufficient cause, if they wish to pursue the appeal. The appeal is dismissed.

(Dictated and Pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha