

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 13620 of 2013-DB

[Arising out of Order-in-Original/Appeal No 552-2013-CUS-COMMR-A--KDL dated 01.08.2013
passed by Commissioner of CUSTOMS-KANDLA]

Amardeep Exports

...Appellant

Plot No. 414 & 417, Gidc, Phase-Ii, Dared,
Jamnagar,
Gujarat

VERSUS

C.C.-Kandla

...Respondent

Custom House,
Near Balaji Temple,
Kandla,
Gujarat

APPEARANCE:

None for the Appellant

Shri. Ajay Kumar Samota, Superintendent (Authorized Representative) for the
Respondent

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

FINAL ORDER NO. A/11138 / 2023

DATE OF HEARING: 09.05.2023

DATE OF DECISION: 09.05.2023

RAJU

The matter has been listed on 01.02.2023, 01.03.2023, 12.04.2023, but
no one appeared. Rule 20 of CESTAT Procedure Rules, 1982 reads as under:

*" 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 terms of Rule 20 of CESTAT procedure Rules, 1982, the appeal is dismissed for non-prosecution. The appellant has liberty to approach this Tribunal, if they wish to pursue their appeal by filing suitable application with sufficient grounds.

(Dictated & Pronounced in the open Court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)