

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

REGIONAL BENCH – COURT NO. 03

CUSTOMS Appeal No. 13830 of 2013-DB

[Arising out of Order-in-Original/Appeal No 588-589-2013-CUS-COMMR-A--KDL dated 26.08.2013 passed by Commissioner of CUSTOMS-KANDLA]

Yash Enterprise

...Appellant

159, District Shopping Centre,
Kamla Nehru Nagar, Extn. 1st
JODHPUR,
RAJASTHAN-342001

VERSUS

C.C.-Kandla

...Respondent

Custom House,
Near Balaji Temple,
Kandla, Gujarat

APPEARANCE:

None appeared for the Appellant

Shri. Himanshu. P Shrimali, Superintendent (Authorized Representative) for the Respondent

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

FINAL ORDER NO.A / 11180 /2023

DATE OF HEARING:05.06.2023

DATE OF DECISION:05.06.2023

RAJU

The matter has been listed on 03.02.2023, 07.03.2023, 13.04.2023, 04.05.2023, 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)

Palak