

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

REGIONAL BENCH- COURT NO.3

Customs Appeal No.12033 of 2019

(Arising out of OIA-AHD-CUSTOM-000-APP-27-28-19-20 dated 27/05/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

Mithilesh N Patel

.....Appellant

M/S. Akshar International, B-403, Sarover-4,
Nr. Vrundavan Palm, Opp. Shashwat-3, Vastral
Ahmedabad, Gujarat

VERSUS

C.C.-Ahmedabad

.....Respondent

Custom House, Near All India Radio Navrangpura,
Ahmedabad, Gujarat

WITH

Customs Appeal No.12043 of 2019

(Arising out of OIA-AHD-CUSTOM-000-APP-27-28-19-20 dated 27/05/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

Akshar International

.....Appellant

B-403, Sarovar, Nr. Vrundavan Palm,
Opp-Shashwat-3, Vastral, Ahmedabad
Ahmedabad, Gujarat

VERSUS

C.C.-Ahmedabad

.....Respondent

Custom House, Near All India Radio Navrangpura,
Ahmedabad, Gujarat

APPEARANCE:

Ms. Prabhdeep Kaur, Advocate for the Appellant
Shri. A R. Kanani, Superintendent (AR) for the Respondent

CORAM:

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

Final Order No. 11938-11939 /2024

DATE OF HEARING: 03.09.2024
DATE OF DECISION:03.09.2024

RAJU

The matter has been listed many times on 10.03.2022, 07.04.2022, 12.05.2022, 18.05.2022, 01.08.2023, 31.08.2023, 12.01.2023, 16.11.2023, 01.02.2024, 28.02.2024, 18.03.2024, 02.04.2024, 13.05.2024 and 05.04.2024. The appellant was given opportunity as a last chance on 1st of February and thereafter and again on 28th of February, 2024. Today also Learned Counsel Ms. Prabhdeep Kaur appearing for the appellant claims to representing the appellants. However, no Vakalatnama has been filed till date. She is seeking further adjournment. In these circumstances, we do not find any reason to grant further adjournment.

2. The appeal is dismissed. The appellant are at liberty to file for restoration in case, they are able to give any reason for restoration.

(Dictated and pronounced in the open court)

(RAJU)
MEMBER (TECHNICAL)

(SOMESH ARORA)
MEMBER (JUDICIAL)