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

REGIONAL BENCH-COURT NO. 3

CUSTOMS APPEAL NO. 11314 OF 2017-SMB

(Arising out of OIA-MUN-CUSTM-000-APP-575-576-16-17 dated 16.03.2017 passed by Commissioner of CUSTOMS-AHMEDABAD)

Kiran Global Chems Limited **........Appellant**
R.s. No. 37, Nagore Road Melavanjore
KARAIKAL,CHENNAI

VERSUS

Commissioner of C.-Mundra **......Respondent**
Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

With

CUSTOMS APPEAL NO. 11315 OF 2017-SMB

(Arising out of OIA-MUN-CUSTM-000-APP-575-576-16-17 dated 16.03.2017 passed by Commissioner of CUSTOMS-AHMEDABAD)

Manmohan Singh Jain **........Appellant**
New No. 42 Avadi Road Kilpauk,
KILPAUK, CHENNAI

VERSUS

Commissioner of C.-Mundra **......Respondent**
Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra
Kutch, Gujarat-370421

APPEARANCE:

None appeared for the Appellant
Shri Anand Kumar, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

Final Order No. 10214-10215/2025

DATE OF HEARING/ DECISION: 02.04.2025

DR. AJAYA KRISHNA VISHVESHA

The learned Counsel for the appellant is not present. The learned Authorised Representative is present. On the last date 25.02.2025 order was passed by this Tribunal that request for e-hearing shall be considered only when the same is made in the proper format and the matters were adjourned. Even today none is present for hearing. The appellant has not complied with order of this Tribunal dated 25.02.2025 and request was not made in proper format for e-hearing.

2. When the matters were called out, no one appeared on behalf of the appellant. From the record, it is observed that this appeal has come up for hearing on 31.03.2023, 08.11.2024, 27.01.2025, 25.02.2025 & 02.04.2025. However, no one appeared on any of the said dates, which shows that the appellant is not serious to pursue their appeals. Accordingly, the appeals are dismissed for non-prosecution in terms of Rule 20 of CESTAT procedure Rules, 1982 read with Section 35C (1A) proviso of Central Excise Act, 1944.

3. Appellant are at liberty to approach this Tribunal if they wish to pursue the appeals by filing an application for restoration of appeals, which can be considered in accordance with law.

(Dictated and pronounced in the open court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

Bharvi