

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

REGIONAL BENCH - COURT NO. 3

CUSTOMS Appeal No. 10438 of 2019-SM

[Arising out of Order-in-Original/Appeal No KDL-CUSTM-000-APP-027-18-19 dated 19.11.2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

Osr Impex

H-173, Sector-4 Bawana Industrial Area,
DELHI, DELHI- 110039

.... Appellant

VERSUS

Commissioner of Customs, Kandla

CUSTOM HOUSE,
NEAR BALAJI TEMPLE,
KANDLA, GUJARAT

.... Respondent

APPEARANCE :

None for the Appellant
Shri Anand Kumar, Superintendent (AR) for the Revenue.

CORAM:

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

DATE OF HEARING/ DECISION : 06.05.2025

FINAL ORDER NO. 10316/2025

DR. AJAYA KRISHNA VISHVESHA :

Matter has come up several times earlier i.e. on 20/07/2023, 17/08/2023, 25/09/2023, 19/10/2023, 17/11/2023, 01/01/2024, 06/02/2024, 04/04/2025, 21/04/2025, and today, this is 10th time. There is also no request for entertaining appeal on merits either. In these circumstances, for the lack of due diligence on the part of appellant, this court is inclined to dismiss the appeal for want of prosecution in view of the law laid down by Hon'ble Bombay High Court in the case of Chemipol vs. Union of India reported at 2009 (244) ELT 497 (Bom.). The appeal is dismissed.

2. However, the appellant is at liberty to approach this Tribunal for restoration of appeal explaining the reasons for non-prosecution, if so desired.

(Dictated and pronounced in the open court)

(Dr. Ajaya Krishna Vishvesha)
Member (Technical)

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