

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10741 of 2021

(Arising out of OIA No. MUN-CUSTOM-000-APP-49-21-22 dated 31.05.2021 passed by Commissioner of Customs (Appeals)-Ahmedabad)

Shri Ramaswamy N Iyer

1304 Springhill Hiranandani Estate
Ghodbunder Road Near Hiranandani
Foundation School, Patilpada Sandozbaugh
Thane, Maharashtra

...Appellant

VERSUS

C.C. - Mundra

Office of Pr. Commr. of Customs, Port User Building
Custom House, Mundra, Mundra-Kutch-Gujarat-370421

...Respondent

APPEARANCE:

None appeared for the Appellant

Smt. Sunita Menon, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 11357 /2025

DATE OF HEARING: 25.11.2025

DATE OF DECISION:25.11.2025

SOMESH ARORA

Matter has been coming up five times earlier on 01.02.2023, 07.02.2023, 11.09.2025. 01.10.2025 and 03.11.2025 excluding the present date. None has appeared for the party nor is there any application for consideration of the matter on merit. In view of this, it appears that the appellant is not interested to pursue the matter seriously, therefore, as per the inherent powers vested in this Tribunal as noted in 2009 (244) ELT 497 (Bom.) CHEMIPOL VS UNION OF INDIA, the present appeal has become liable to be dismissed for non-prosecution. Appeal is accordingly dismissed. However, liberty is being granted to the party to seek restoration of appeal, in case deemed fit by adequately explaining the reasons of non-appearance on each occasion.

2. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**