

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 10725 of 2024-DB

[Arising out of Order-in-Original No. AHM-CUSTM-000-PR-COMMR-40-2024-25 dated 16.08.2024 passed by Principal Commissioner of Customs Ahmedabad.]

Navratan Singh Jain

.... Appellant

Resident of Ghosi Mohalla, Sadar Bazar, Kekri, Distt.
Ajmer, Rajasthan

VERSUS

Commissioner of Customs, Ahmedabad

.... Respondent

Customs House, 1st Floor, Oppo. Old High Court Bldg.,
Navrangpura, Ahmedabad - 380009

APPEARANCE :

None for the Appellant

Shri Jaspreet Singh Sukhija, Addl. Commissioner for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

DATE OF HEARING / DECISION : 09.03.2026

FINAL ORDER NO. 10181/2026

MR. SANJIV SRIVASTAVA :

Matter has come up several times earlier i.e. on 07.05.2025, 03.06.2025, 01.07.2025, 06.10.2025, 31.10.2025, 16.01.2026 and today, this is 7th 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 party, 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 reasons for non-prosecution, if so desired.

(Dictated and pronounced in the open court)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

(DR. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

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