

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

REGIONAL BENCH - COURT NO. 2

CUSTOMS Appeal No. 12101 of 2016-DB

[Arising out of Order-in-Original No. 01-PR-COMMR-O&A-2016 dated 08.03.2016 passed by Commissioner of Customs, Ahmedabad]

C Mahendra Exports Limited

A/9/10, Block No. 26, Road No. 8, M.G. Road,
Udhyanagar, Udhna, Surat- Gujarat

.... Appellant

VERSUS

Commissioner of Customs, Ahmedabad

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

.... Respondent

APPEARANCE :

None for the Applicant

Shri Aakash Singh, Superintendent (AR) for the Respondent

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

ORDER NO. 10324/2026

DATE OF HEARING/ DECISION : 27.04.2026

DR. AJAYA KRISHNA VISHVESHA :

This appeal was dismissed earlier on 09.04.2024 for want of prosecution as neither the appellant nor their Counsel attend hearing fixed on seven occasions. The appellant thereafter, filed ROA application which was allowed vide order No. 10540/2024 dated 19.11.2024 and the appeal was restored. Despite a restored appeal, we find that the matter was adjourned nine times thereafter i.e. on 20.12.2024, 28.03.2025, 08.05.2025, 17.07.2025, 17.09.2025, 14.10.2025, 19.11.2025, 13.01.2026, 20.02.2026.

2. Today also there is an adjournment request on behalf of the learned Counsel for the appellant on the ground that he is in abroad and in different time zone therefore, he is not in a position to appear before this Tribunal which shows that the appellant is not interested in pursuing appeal. In these circumstances, for the lack of due diligence, this court is inclined to dismiss the appeal again for want of prosecution. The appeal is dismissed.

(Dictated and pronounced in the open court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

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