

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, BANGALORE**

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 21524 of 2016

[Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-64/2016-17
dated 08.07.2016 passed by the Commissioner of Customs (Appeals)
Cochin]

**Abdul Azeez
Managing Partner**

M/s. Imacx Trade Links
12/20, E&F, Lavanya Complex
Mullanpara, Manjeri
Malappuram – 676 121

.....Appellant

Versus

**Commissioner of Customs
Cochin**

Custom House
Cochin – 682 009

.....Respondent

With

Customs Appeal No. 21525 of 2016

[Arising out of Order-in-Appeal No. COC-CUSTOM-000-APP-60/2016-17
dated 08.07.2016 passed by the Commissioner of Customs (Appeals)
Cochin]

M/s. Imacx Trade Links

12/20, E&F, Lavanya Complex
Mullanpara, Manjeri
Malappuram – 676 121

.....Appellant

Versus

**Commissioner of Customs
Cochin**

Custom House
Cochin – 682 009

.....Respondent

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Mr. Maneesh Akhoury, Assistant
Commissioner (AR)

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

FINAL ORDER NOS. 20241 - 20242 /2025

DATE OF HEARING: 27.02.2025

DATE OF DECISION: 27.02.2025

PER : DR. D.M. MISRA

The matter has been listed on 02.07.2024, 01.08.2024, 29.10.2024, 28.11.2024, 28.01.2025 and today 27.02.2025. On all the occasions, none appeared for the appellants and no vakalat has been filed by any Authorized Representative. Learned AR for the Revenue vehemently argues that from the conduct of the appellant, it seems that the appellant is not serious to pursue the matter before this forum. Consequently, appeals are dismissed for non-prosecution.

(Dictated & pronounced in Open Court)

(D.M. Misra)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

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