

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL, BANGALORE**  
REGIONAL BENCH - COURT NO. 1

**Customs Appeal No.20728 of 2018**

[Arising out of Order-in-Original No.COC-CUSTOMS-000-COM-60/2017-18 dated 19.02.2018 passed by the Commissioner of Customs, Cochin]

**M/s. Ideal Impex,**  
IV/408, Fidas Building,  
Thottumugham, Aluva,  
Ernakulam-683 105.

Appellant(s)

*VERSUS*

**The Commissioner of  
Customs,**  
Customs House,  
Willingdon Island,  
Cochin-682 009.

Respondent(s)

WITH

1. Customs Appeal No.20729 of 2018 (Global Impex Vs. Commissioner of Customs, Cochin-cus)
2. Customs Appeal No.20730 of 2018 (Perfect Industries Vs. Commissioner of Customs, Cochin-cus)
3. Customs Appeal No.20731 of 2018 (Golden Industries Vs. Commissioner of Customs, Cochin-cus)
4. Customs Appeal No.20732 of 2018 (Master Industries Vs. Commissioner of Customs, Cochin-cus)
5. Customs Appeal No.20733 of 2018 (Mr. Abbas T.A., Managing Partner, Ideal Partner Vs. Commissioner of Customs, Cochin-cus)

[Arising out of Order-in-Original No.COC-CUSTOMS-000-COM-60/2017-18 dated 19.02.2018 passed by the Commissioner of Customs, Cochin]

**APPEARANCE:**

None for the Appellant.

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

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

DATE OF HEARING: 21.07.2025

DATE OF DECISION:21.07.2025

**FINAL ORDER NO. 21056 – 20161/2025**

**DR. D.M. MISRA**

None present for the appellant; however, the learned advocate for the appellants has made a written request for adjournment. It is seen from the records that the matter had been listed on various occasions on 25.09.2024, 28.11.2024, 10.03.2025, 24.04.2025, 11.06.2025 and today 21.07.2025. Learned AR for the Revenue vehemently opposes for adjournment and submits that many times, the appellant did not file application seeking adjournment and on few occasions, they filed adjournment requests on grounds which are not substantiated. He also submits that further adjournment will not yield any result. From the above, it seems that the appellants are not serious to prosecute the matter before this forum and consequently, the appeals are dismissed for non-prosecution.

(Dictated and pronounced in Open Court.)

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

Gm/Raja