

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

REGIONAL BENCH - COURT NO. 3

Customs Appeal No. 20889 of 2016

(Arising out of Order-in-Original No. COC-CUSTM-000-COM-46-15-16
dated 11.03.2016 passed by the Commissioner of Customs, Cochin.)

R.B. Vishwanath,

General Manager (Commercial),
M/s. Merchem Ltd.,
Grove Centre, 44 Development Plot,
Kalamassery,
Cochin – 683 109.

Appellant(s)

VERSUS

The Commissioner of Customs,

Customs House, Willingdon Island,
Cochin – 682 009.

Respondent(s)

With

Customs Appeal No. 20891 of 2016

(Arising out of Order-in-Original No. COC-CUSTM-000-COM-46-15-16
dated 11.03.2016 passed by the Commissioner of Customs, Cochin.)

P.E. Thomas,

Chariman and Managing Director,
M/s. Merchem Ltd.,
Grove Centre, 44 Development Plot,
Kalamassery,
Cochin – 683 109.

Appellant(s)

VERSUS

The Commissioner of Customs,

Customs House, Willingdon Island,
Cochin – 682 009.

Respondent(s)

APPEARANCE:

None for the Appellants

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

CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

Final Order No. 21540-21541/2025

DATE OF HEARING: 24.09.2025

DATE OF DECISION: 24.09.2025

DR. D.M. MISRA

None present for the appellants. The learned AR for the Revenue submits that the matter has been rolling since 05.04.2024 and got adjourned to 28.05.2024, 26.06.2024, 27.08.2024, 10.10.2024, 24.12.2024 and today i.e. 24.09.2025. On all these occasions, none appeared on behalf of the appellants. Learned AR for Revenue submits that further adjournment will not yield any result as the appellant is not serious in pursuing the appeals before this forum. Consequently, the appeals are dismissed for non-prosecution.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

Gb...