

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

REGIONAL BENCH - COURT NO. 1

Customs Appeal No. 20212 of 2018

(Arising out of Order-in-Appeal No.946-947/2017 Cus. (B) dated
10.11.2017 passed by the Commissioner of Customs (Appeals),
Bengaluru.)

**M/s. Galaxy Machinery Pvt. Ltd.
(GMPL)**

No.79/2, 1st Floor, Jnanodaya School Road,
Shankarapuram,
Bangalore – 560 004.

Appellant(s)

VERSUS

The Commissioner of Customs

Bengaluru City Commissionerate,
C.R. Building,
Queens Road,
Bangalore – 560 001.

Respondent(s)

WITH

Customs Appeal No. 20118 of 2018

(Arising out of Order-in-Appeal No.946-947/2017 Cus. (B) dated
10.11.2017 passed by the Commissioner of Customs (Appeals),
Bengaluru.)

**Sri S. Elango, Director
M/s. Galaxy Machinery Pvt. Ltd.
(GMPL)**

D-503, Labumum Brigade Millennium,
J.P. Nagar, 7th Phase,
Bangalore – 560 078.

Appellant(s)

VERSUS

The Commissioner of Customs

Bengaluru City Commissionerate,
C.R. Building,
Queens Road,
Bangalore – 560 001.

Respondent(s)

APPEARANCE:

None for the Appellant.

Shri Maneesh Akhoury, Asst. Commissioner (AR) for the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

FINAL ORDER NO. 20272-20273 /2026

DATE OF HEARING: 11.03.2026

DATE OF DECISION: 11.03.2026

PER: D.M. MISRA

None present for the appellants. The matter had been listed on various occasions on 21.03.2025, 02.05.2025, 02.05.2025, 26.06.2025, 06.08.2025, 07.10.2025, 12.12.2025, 20.01.2026, and today 11.03.2026. On all these dates, none appeared nor any request for adjournment. The notices sent to the appellant on all these dates have been returned as 'addressee left'. 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)**

**(R. BHAGYA DEVI)
MEMBER (TECHNICAL)**

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