

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

REGIONAL BENCH - COURT NO. 1
(VIRTUAL HEARING)

Customs Appeal No. 20392 of 2019

(Arising out of Order-in-Original No. COC-CUSTOMS-000-COM-39/18-19 dated 06.12.2018 passed by the Commissioner of Customs, Cochin.)

**M/s. Jal Narayana Shipping
Company**

Suite No. 203-204 2nd Floor Pioneer
Towers Mirine Drive, Cochin,
Kerala – 682 031.

Appellant(s)

VERSUS

**Commissioner of Customs,
Cochin**

Customs House,
Cochin, Kerala – 682 009.

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Vikalp Jain, Superintendent (AR) for the Respondent

CORAM:

**HON'BLE MR P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MR PULLELA NAGESWARA RAO, MEMBER
(TECHNICAL)**

Final Order No. 20805 /2026

DATE OF HEARING: 02.07.2026

DATE OF DECISION: 02.07.2026

PER : P.A. AUGUSTIAN

None present for the appellant. The matter has been listed on 13.03.2025, 29.04.2025, 18.06.2025, 24.07.2025, 10.09.2025, 18.09.2025, 16.10.2025, 23.10.2025, 06.11.2025, 04.12.2025, 18.12.2025, 05.02.2026, 12.03.2026, 09.04.2026, 28.05.2026 and today i.e. 02.07.2026. On all these occasions,

none appeared nor any request for adjournment received from the appellant. Learned AR for the Revenue submits that further adjournment will not yield any result. It seems that the appellant is not serious in pursuing the appeal before this forum. Accordingly, appeal is dismissed for non-prosecution.

(Order dictated and pronounced in Open Court.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

Gb/Raja...