

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 52138 of 2014

[Arising out of Order-in-Original No. ASR-CUSTOM-PRV-05-2010 dated 25.06.2010
passed by the Commissioner of Customs, (Preventive), Amritsar]

M/s Ess Kay International
48E, Joshi Colony, Amritsar, Punjab

.....Appellant

VERSUS

Commissioner of Customs, Amritsar
Preventive Custom House, C.R. Building, The Mall,
Amritsar, Punjab

.....Respondent

WITH

Customs Appeal No. 52139 of 2014

[Arising out of Order-in-Original No. ASR-CUSTOM-PRV-05-2010 dated 25.06.2010
passed by the Commissioner of Customs, (Preventive), Amritsar]

M/s Chirag Exports
Village Muradpura, Fatehgarh Churian
Road, Amritsar, Punjab 143001

.....Appellant

VERSUS

Commissioner of Customs, Amritsar
Preventive Custom House, C.R. Building, The Mall,
Amritsar, Punjab

.....Respondent

AND

Customs Appeal No. 52140 of 2014

[Arising out of Order-in-Original No. ASR-CUSTOM-PRV-05-2010 dated 25.06.2010
passed by the Commissioner of Customs, (Preventive), Amritsar]

M/s Subai Exports
Lekha Park, Maqbool Road, Amritsar

.....Appellant

VERSUS

Commissioner of Customs, Amritsar
Preventive Custom House, C.R. Building, The Mall,
Amritsar, Punjab

.....Respondent

APPEARANCE:

None for the Appellant

Shri Siddharth Jaiswal and Shri Anurag Kumar, Authorized Representatives
for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 60424-60426/2025

DATE OF HEARING: 18.03.2025

DATE OF DECISION: 18.03.2025

SOMESH ARORA:

None has appeared on behalf of the appellant nor any request for adjournment on behalf of the appellant. The notice for today's hearing has also been served to the appellant but in spite of that, none has appeared today. The matter has listed on various dates i.e. 22.08.2023, 21.12.2023, 02.07.2024 and 24.11.2024 but none has appeared on behalf of the appellant. As the matter pertains to 2014, it appears that the appellant is not interested in pursuing their appeal. Therefore, as per the inherent power vested in this Tribunal as noted in 2009 (244) ELT 497 (Bom.) CHEMIPOL Vs. UNION OF INDIA, the present appeal has become liable to be dismissed for non-prosecution. Appeal is accordingly dismissed. However, liberty is being granted to the party to seek restoration of appeal, in case demand fit by adequately explaining the reasons of non-appearance of each occasion.

2. Appeal is dismissed.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

