

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

Regional Bench – Court No. III

Customs Misc. [ROA] Application No. 40105 of 2019

(on behalf of Appellant)

In

Customs Appeal No. 40759 of 2014

(Arising out of Order-in-Appeal C.Cus. No. 24/2014 dated 15.01.2014 passed by the Commissioner of Customs (Appeals), 60, Rajaji Salai, Custom House, Chennai – 600 001)

Shri. Ranjith Sundaramurthy,

Sundara Bhavan,
23, M.G. Road,
Bangalore – 560 001

: Appellant

VERSUS

The Commissioner of Customs (Import),

Customs House,
No. 60, Rajaji Salai,
Chennai – 600 001

: Respondent

WITH

Customs Misc. [ROA] Application No. 40106 of 2019

(on behalf of Appellant)

In

Customs Appeal No. 42321 of 2015

(Arising out of Order-in-Appeal C.Cus. II No. 680/2015 dated 30.06.2015 passed by the Commissioner of Customs (Appeals-II), 60, Rajaji Salai, Custom House, Chennai – 600 001)

Shri. Alberto Bestonso,

B/822, Sarita Apartments,
B.J. Road, Bandra West,
Mumbai – 400 050

: Appellant

VERSUS

The Commissioner of Customs (Import),

Customs House,
No. 60, Rajaji Salai,
Chennai – 600 001

: Respondent

APPEARANCE:

Shri. P.A. Augustian, Advocate for the Appellant

Ms. T. Usha Devi, Authorized Representative for the Respondent

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. MADHU MOHAN DAMODHAR, MEMBER(TECHNICAL)

MISC ORDER NOs. 40262-40263 / 2019

DATE OF HEARING: 29.04.2019

DATE OF DECISION: 29.04.2019

PER BENCH :

The above Miscellaneous Applications for Restoration of Appeal have been filed by the appellant seeking to restore the appeals which were dismissed for default on 03.01.2019.

2. Ld. Advocate Shri. P.A. Augustian appearing on behalf of the appellants/applicants submitted that he could not appear on such date due to the law and order situation that was prevailing in his state during that period.

3. On the other hand, Ld. AR Ms. T. Usha Devi appearing on behalf of the respondent opposed the applications.

4. Taking into consideration the submissions made by both sides and on perusal of records, we are convinced that the appellant has made out sufficient cause for non-appearance on 03.01.2019. The Miscellaneous Applications for restoration of appeals are allowed. The appeals are restored to the files of the Tribunal. Registry is directed to list the appeals for **hearing on 27.06.2019.**

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)