

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

REGIONAL BENCH – COURT NO. I

Customs Miscellaneous [ROA] Application No. 40411 of 2019

(on behalf of Appellant)

In

Customs Appeal No. 40237 of 2017

(Arising out of Order-in-Appeal No. 50 & 51/2016 dated 19.04.2016 passed by the Commissioner of Customs & Central Excise (Appeals-II), No.1, Williams Road, Cantonment, Tiruchirapalli – 620 001)

Shri. Ravi Sadanand,

: Appellant

S/o Shri. Late Sadanand,
No. 510, 14th Main, IV Block, Nandhini Layout,
Bangalore – 627 424

VERSUS

The Commissioner of Customs,

: Respondent

Custom House, New Harbour Estate,
Tuticorin – 628 004

WITH

Customs Miscellaneous [ROA] Application No. 40412 of 2019

(on behalf of Appellant)

In

Customs Appeal No. 40238 of 2017

(Arising out of Order-in-Appeal No. 50 & 51/2016 dated 19.04.2016 passed by the Commissioner of Customs & Central Excise (Appeals-II), No.1, Williams Road, Cantonment, Tiruchirapalli – 620 001)

Shri. Karupiah Manoharan,

: Appellant

S/o Shri. V. Subbiah,
Old No. 2/256, New No. 2/732,
Thiruvalluvar Street, M.A. Nagar, Red Hills,
Chennai – 600 052

VERSUS

The Commissioner of Customs,

: Respondent

Custom House, New Harbour Estate,
Tuticorin – 628 004

APPEARANCE:

Shri. A. Thiyaagrajan, Senior Advocate for the Appellant

Shri. B. Balamurugan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

MISC. ORDER NOS. 40533-40534 / 2019

DATE OF HEARING: 09.10.2019

DATE OF DECISION: 09.10.2019

The above Miscellaneous Applications have been filed by the appellants seeking restoration of the appeals which were dismissed for non-prosecution vide Final Order Nos. 41016-41017 of 2019 dated 08.08.2019.

2. Today when the matter was taken up for hearing, Shri. A. Thiyaagrajan, Ld. Senior Advocate appearing for the assessee, submitted that they were not aware that the practice of issuing notices for intimation of hearing dates had been done away with and reiterated the *bona fides* as expressed in the restoration applications; that the non-appearance on the date of hearing was neither wilful nor wanton but only due to the aforesaid reasons. He further submitted that the appellants have an arguable case on merits and therefore pleaded that the appeals may be restored to file by recalling the above Final Order.

3. Shri. B. Balamurugan, Ld. Departmental Representative appearing for the Revenue, opposed the restoration applications.

4. After hearing both sides, accepting the reasons given in the restoration applications as also considering the fact that the appellants may have an arguable case on merits, the prayer of the counsel for restoring the appeals is acceded to.

5. Accordingly, the Miscellaneous Applications seeking restoration of the appeals are allowed and the Final Order Nos. 41016-41017/2019 dated 08.08.2019 are recalled. Registry is directed to list the appeals for **final hearing on 19.11.2019**. Both the parties are hereby informed as to the next date of hearing. No notice.

(Dictated and pronounced in open court)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd