

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

REGIONAL BENCH - COURT No. III

Customs Appeal No. 40807 of 2013

(Arising out of Order-in-Original No. 19992/2012 dated 27.12.2012 passed
by Commissioner of Customs, Chennai)

M/s. Bharat Mines and Minerals,

Singhi Sadan, Infantry Road,
Cantonment,
Bellary.

..... Appellant

VERSUS

Commissioner of Customs (Seaport-Export)

.... Respondent

Office of the Commissioner of Customs,
Custom House,
No.60, Rajaji Salai,
Chennai-600 001.

APPEARANCE:

None for the Appellant

Shri Anoop Singh, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No. 40090/2025

DATE OF HEARING: 15.01.2025

DATE OF DECISION: 15.01.2025

Per Bench

None for the appellant, nor is there any request for adjournment; we find that the notice sent by the Registry by RPAD to the address of the Ld. Advocate is shown to have been delivered.

2. From the documents placed in the appeal folder, we see that there is no communication as to withdrawal or retirement of the Ld. Advocate from the brief.

3. In view of the above, it appears that the appellant is not serious in pursuing this appeal and hence, the appeal is dismissed for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

4. In this regard we draw support from the Order of the Hon'ble Apex court in the case of Benny Dsouza & Ors. vs. Melwin Dsouza & Ors. [Petition(s) for Special Leave to Appeal (C) No(s). 23809/2023], dated 24.11.2023 wherein, while examining the dismissal of appeal on merits in the context of Order XLI Rule 17 of the CPC, the Hon'ble Supreme Court has held that "...If the appellant does not appear when the appeal is called for hearing it can only be dismissed for non-prosecution and not on merits".

5. Appeal stands dismissed as indicated above.

(Order dictated and pronounced in open court)

sd/-

(M. AJIT KUMAR)
Member (Technical)

sd/-

(P.DINESHA)
Member (Judicial)