

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

Customs Appeal No.41288 of 2015

(Arising out of Order in Original No. 36070/2015 dated 27.3.2015 passed by the Commissioner of Customs, Chennai – III)

Manish Kumar B Jain

Prop. MJB International
1st Floor, 1/16, Gupta Market
No. 1, Kasi Chetty Lane
Sowcarpet, Chennai – 600 079.

Appellant

Vs.

Commissioner of Customs

Chennai III Commissionerate
Custom House, 60, Rajaji Salai
Chennai – 600 001.

Respondent

With

Customs Appeal No.41289 of 2015

(Arising out of Order in Original No. 36070/2015 dated 27.3.2015 passed by the Commissioner of Customs, Chennai – III)

Hitesh Jain

Prop. Meri (H) Industries
1st Floor, 1/16, Gupta Market
No. 1, Kasi Chetty Lane
Sowcarpet, Chennai – 600 079.

Appellant

Vs.

Commissioner of Customs

Chennai III Commissionerate
Custom House, 60, Rajaji Salai
Chennai – 600 001.

Respondent

And

Customs Appeal No.41290 of 2015

(Arising out of Order in Original No. 36070/2015 dated 27.3.2015 passed by the Commissioner of Customs, Chennai – III)

Shri J. Subhash Jain

Prop. M/s. Sha Jasrajji Lumbajji & Co.
No. 92, Govindappa Naicken Street
3rd Floor, Siva Complex
Chennai – 600 001.

Appellant

Vs.

Commissioner of Customs

Chennai III Commissionerate
Custom House, 60, Rajaji Salai
Chennai – 600 001.

Respondent

APPEARANCE:

None for the Appellants

Smt. O.M. Reena, Authorized Representative for the Respondent

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)

Hon'ble Shri M. Ajit Kumar, Member (Technical)

FINAL ORDER NOS. 40167 to 40169/2025

Date of Hearing / Decision: 05.02.2025

Per P. Dinesha,

None for the appellants. The notices sent by the Registry has come back undelivered. We find that the notices have been issued to the address of the appellants as available in Form CA-3. In view of the above, it appears that the appellants are not interested in pursuing their appeal, since any change in their address has not been communicated to the Registry. Accordingly, we dismiss the appeals for non-prosecution under Rule 20 of CESTAT (Procedure) Rules, 1982.

2. In this regard, we draw support from the order of the Hon'ble Supreme Court in the case of Benny D Souza & Ors. Vs. Melwin D Souza & 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".

(Order dictated and pronounced in open court)

Sd/-
(M. AJIT KUMAR)
Member (Technical)

Sd/-
(P. DINESHA)
Member (Judicial)