IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL : CHENNAI

REGIONAL BENCH – COURT NO. I

Customs Appeal No. 42231 of 2014

(Arising out of Order-in-Appeal No. 72/2014 dated 10.06.2014 passed by Commissioner of C. Ex., (Appeals), Trichy)

Roshan Overseas **...Appellant**

Godown No.13, Laxman Compound,
Rahnal Village, Bhiwandi, Thane,
Maharashtra – 421 302.

Versus

Commissioner of Customs, **...Respondent**

Custom House, New Harbour Estate,
Tuticorin.

APPEARANCE:

For the Appellant : None
For the Respondent: Shri Anoop Singh, Authorised Representative

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No.40413/2025

DATE OF HEARING/ DECISION: 01.04.2025

Per Mr. VASA SESHAGIRI RAO

No one has appeared for the Appellant viz., Roshan Overseas in the above appeal when called on different dates.

2. Ld. AR Shri. Anoop Singh represented the department. A perusal of the appeal records indicate that this appeal was posted on different dates i.e. 01.01.2024, 21.02.2024, 07.10.2024, 26.11.2024, 27.01.2025 and as a final chance on 03.02.2025. The Bench had directed the Registry to issue notice to the appellant by Registered Post which was returned that the appellant was not existing at the given address. None has appeared or represented on behalf of the appellant on 01.04.2025.

3. The Ld. Authorised Representative Shri. Anoop Singh has informed that the issue involved in this dispute relating to mis-classification and undervaluation of the imported goods with a deliberate intention to evade payment of appropriate customs duty.

4. From the above, it is apparent that the appellant is not interested in pursuing the appeal. Accordingly, we dismiss the same for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. However, the appellant is at liberty to file for restoration of appeal showing justifiable reasons for such restoration.

5. 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".*

6. In view of the above, the appeal is dismissed under Rule 20 of CESTAT (Procedure) Rules, 1982 for default.

(Order dictated and pronounced in open court)

(AJAYAN T.V)
MEMBER (JUDICIAL)

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

psd