

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

REGIONAL BENCH - COURT No. III

Customs Appeal No.263 of 2011

(Arising out of Order-in-Original No.15595/2011 dated 11.04.2011 passed by
Commissioner of Customs, Chennai)

Shri R. Dewakar, Proprietor

.... Appellant

M/s. Sri Vinayaka Enterprises
2/2A, 4th Cross, Assayee Road,
Bangalore-42.

VERSUS

The Commissioner of Customs,

... Respondent

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

APPEARANCE :

None for the Appellant

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

CORAM :

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

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

FINAL ORDER No.40456/2025

DATE OF HEARING : 11.04.2025

DATE OF DECISION : 11.04.2025

Per: Mr. P. Dinesha

None for the appellant, nor is there any request for
adjournment. Hence it appears that the appellant is not serious in

perusing the appeal. We therefore dismiss the appeal for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

2. 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".

3. Appeal stands dismissed as indicated above.

(Order dictated and pronounced in the open court)

(M. AJIT KUMAR)
Member (Technical)

(P.DINESHA)
Member (Judicial)