

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

REGIONAL BENCH - COURT No. III

Customs Appeal No.42179 of 2015

(Arising out of Order-in-Appeal No.1649/2014 dated 28.08.2014 passed by Commissioner of Customs (Appeals), No.60, Rajaji Salai, Custom House, Chennai 600 001.)

M/s. Just Walk In

.... Appellant

No.6, Ekambareshwar Agraharam Street,
Park Town,
Chennai 600 003.

VERSUS

Commissioner of Customs (Exports)

... Respondent

Custom House, No.60, Rajaji Salai,
Chennai 600 001.

WITH

Customs Appeal No.42180 of 2015

(Arising out of Order-in-Appeal No.1650/2014 dated 28.08.2014 passed by Commissioner of Customs (Appeals), No.60, Rajaji Salai, Custom House, Chennai 600 001.)

M/s. Ridhi Sidhi Impex

.... Appellant

No.6, Ekambareshwar Agraharam Street,
Park Town,
Chennai 600 003.

VERSUS

Commissioner of Customs (Exports)

... Respondent

Custom House, No.60, Rajaji Salai,
Chennai 600 001.

AND

Customs Appeal No.42181 of 2015

(Arising out of Order-in-Appeal No.1651/2014 dated 28.08.2014 passed by Commissioner of Customs (Appeals), No.60, Rajaji Salai, Custom House, Chennai 600 001.)

M/s. Ridhi Sidhi Impex

No.6, Ekambareshwar Agraharam Street,
Park Town,
Chennai 600 003.

.... Appellant*VERSUS***Commissioner of Customs (Exports)**

Custom House, No.60, Rajaji Salai,
Chennai 600 001.

... Respondent**APPEARANCE :**

None for the Appellant

Shri N. Satyanarayanan, Authorized Representative
for the Respondent

CORAM :

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

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

FINAL ORDER Nos.40557-40559/2025

DATE OF HEARING : 29.05.2025

DATE OF DECISION : 29.05.2025

Per: Shri P. Dinesha

None for the appellants, nor is there any request for adjournment. From the previous order sheet notings, we find that the cases were adjourned today as a last chance. However, do not find any representation.

2. In view of the above, it appears that the appellants are serious in pursuing these appeals and hence, the appeals are dismissed for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. 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*".

4. Appeal stands dismissed as indicated above.

(Order dictated and pronounced in the open court)

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)