

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

REGIONAL BENCH – COURT NO. III

Customs Appeal Nos. 41625 and 41626 of 2014

(Arising out of Order-in-Original No. 24505/2014 dated 01.04.2014 passed by Commissioner of Custom House, No. 60, Rajaji Salai, Chennai – 600 001)

Mr. Swapnil Patel

Proprietor of M/s. Star Textile,
D-402, Nandini-III, VIP Road,
Vesu,
Surat – 395 007

...Appellant

And

Mr. Kalpesh Patel

Proprietor of M/s. Kalp Impex,
D-402, Nandini-III, VIP Road,
Vesu,
Surat – 395 007

...Appellant

Versus

Commissioner of Customs

Chennai II Commissionerate,
No. 60, Rajaji Salai,
Custom House,
Chennai – 600 001.

...Respondent

APPEARANCE:

For the Appellants : None

For the Respondent : Mr. Sanjay Kakkar, Authorised Representative

CORAM:

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

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER Nos. 41069-41070 / 2025

DATE OF HEARING/ DECISION: 29.09.2025

Order :- Vasa Seshagiri Rao

None for the appellants, nor is there any request for adjournment, even hearing notices sent by the registry had come back with an endorsement 'no such person in the address'.

2. In the record we find that the notices have been sent to the address mentioned by the appellants in the

CA-3 Form and, it appears that the appellant who perhaps changed his address has not bothered to intimate the Registry as to the change in its address and hence, without their participation, we are unable to proceed with the appeals, the above also appears to be for the reason that they may not be interested in pursuing these appeals and accordingly, we dismiss the appeals 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. Appeals stand dismissed as indicated above.

(Order dictated and pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)