

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

REGIONAL BENCH – COURT NO. III

Customs Appeal No. 42156 of 2016

(Arising out of Order-in-Appeal C.Cus. I No. 268/2016 dated 04.07.2016 passed by Commissioner of Customs (Appeals-I), Customs House, No. 60, Rajaji Salai, Chennai – 600 001)

M/s. Covidien Healthcare India Private Limited

...Appellant

L-6, 156, Poonamallee High Road,
Kilpauk,
Chennai – 600 010.

Versus

Commissioner of Customs

...Respondent

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

APPEARANCE:

For the Appellant : None

For the Respondent : Mr. N. Satyanarayana, Authorised Representative

CORAM:

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

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

FINAL ORDER No. 41457 / 2025

DATE OF HEARING/ DECISION: 10.12.2025

Order :- Mr. P. DINESHA

None for the appellant, nor is there any request for adjournment. We find from the order sheet notings that the notice sent by the registry has come back with an endorsement 'no such addressee'.

2. It is clear from the record that the notice has been sent to the address mentioned by the appellant 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 appeal, the above also appears to be for the reason that they may not be interested in pursuing this appeal and accordingly, we dismiss the appeal 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 open court)

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

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