

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

REGIONAL BENCH - COURT No. III

Customs Appeal No. 42429 of 2014

(Arising out of Order in Original No.27797/2014 dated 23.07.2014 passed by the Commissioner of Customs (Chennai-IV), Chennai)

M. Antony James,

.... Appellant

S/o. Late Shri Maria Joseph,
Amigo Logistics,
No.36/52/1, 1st Floor,
Mylappa Street, Ayanavaram,
Chennai-600 023.

VERSUS

Commissioner of Customs,

.... Respondent

Chennai-IV (Export),
Custom House, 60, Rajaji Salai,
Chennai-600 001.

APPEARANCE:

None for the Appellant

Ms. Rajni Menon, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER No.40601/2026

DATE OF HEARING: 25.05.2026

DATE OF DECISION: 25.05.2026

None for the appellant, from the order sheet notings, I find that several opportunities had been given to the appellant but however, the appellant was not represented on any of the hearing dates. Hence, it appears that the appellant is not interested and not serious in perusing the appeal. Hence the

appeal is dismissed 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 open court)

(P.DINESHA)
Member (Judicial)