

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

REGIONAL BENCH - COURT No. III

Customs Appeal No. 40886 of 2017

(Arising out of Order-in-Appeal No. 06/2017 dated 10.01.2017
passed by Commissioner of Customs & C. Ex., (Appeals – 2), Trichy)

Jannathul Firdhouse,

S/o Yahiyah Jamaludeen,
No.420, 8th East Cross Street,
Anna Nagar, Madurai – 625 020.

..... Appellant

VERSUS

Commissioner of Customs

No.1, Williams Road, Cantonment,
Trichy – 620 001.

.... Respondent

APPEARANCE:

None for the Appellant

Shri Sanjay Kakkar, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER No. 41050/2026

DATE OF HEARING/ DECISION: 23.09.2026

Per Bench

None for the appellant, nor is there any request for adjournment; we find that the notice served through the department has also come back with the endorsement that no such addressee in the given address.

2. In view of the above, it appears that the appellant is not serious in pursuing this appeal and hence, the appeal is 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 open court)

(M. AJIT KUMAR)
Member (Technical)

(P.DINESHA)
Member (Judicial)