CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>NEW DELHI</u>

PRINCIPAL BENCH – COURT NO. IV

Customs Appeal No. 50617 of 2020

(Arising out of Order-in-Appeal No. CC(A) CUS/D-II/ICD TKD/768/19-20 dated 5.11.2019 passed by the Commissioner of Customs (Appeals), New Delhi)

M/s Silver Touch Enterprises **Appellant**
D-24 B, Single Storey, Vijay Nagar,
Delhi-110009

VERSUS

Commissioner of Customs (Import) **Respondent**
ICD, Tughlakabad, New Delhi

<u>Appearance</u>

None – for the Appellant.

Shri Nagendra Yadav, Authorized Representative – for the Respondent

<u>CORAM :</u>

HON'BLE DR. RACHNA GUPTA, MEMBER (JUDICIAL)
HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

Date of Hearing/Decision : 03/08/2023

Final Order No. 51031/2023

<u>Dr. Rachna Gupta</u>

None is present for the appellant. Order dated 14.01.2020 and 18.04.2023 is brought to our notice by learned Departmental Representative, we observe from record that an amount of Rs. 90,000/- has been deposited by the appellant against the pre-deposit, but since beginning the said amount has been objected as a short payment on the ground that since the appellant has challenged the classification also 10% of the entire amount including the duty assessed and upheld based on the classification by the adjudicating authority has to be paid. Accordingly, it was directed initially vide order dated 14.01.2020 and recently also vide order dated 18.04.2023 that it is in reclassification and redetermination of the duty which the appellant is contesting. Therefore, the pre-deposit of an amount equal to 10% of the duty has to be paid.

2. We observe that there have been several adjournments and the appeal pertains to the year 2020. Appellant still has not come forward to make good the deficiency. The record also reflects that the appellant is either getting itself absent or is seeking an adjournment despite being repeatedly directed to make the payment of the deficient amount. Today also appellant has not appeared. In the given circumstances, we hold that appellant is not interested to pursue the matter and is observed to have failed to comply with the directions repeatedly given. Hence no further adjournment is held justified. Consequent thereto, the matter stands dismissed as being defective.

(Dictated & pronounced in open Court)

(Dr. Rachna Gupta)
Member (Judicial)

(Hemambika R. Priya)
Member (Technical)

RM