

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
WEST BLOCK NO.2, R.K.PURAM, NEW DELHI-110066  
SERVICE TAX APPEAL BRANCH**

Dy. No. 53187 2018

(Numbered as Cus. A. No. 50401/2019)

(Arising out of Order-in-Original No. DLI/CUS-PREV/OPD/PR.COMMR /05/2018 passed by the Principal Commissioner of Customs (Custom Preventive) New Customs House, IGI Airport, New Delhi).

Appellant : Ajit Singh

Vs.

Respondent: CC, Delhi

Present for the Appellant: None

Present for the Respondent Sh. Sanjay Jain, DR

Date of hearing: 11.02.2019

Final Order No. 50245/2019

**Per: Justice Dilip Gupta:**

On 23 January, 2019, the matter was directed to be listed on 11 February, 2019 as neither the appellant nor his Counsel appeared. The Court had noticed that a letter dated 10 January, 2019 had been sent to the appellant fixing 23 January, 2019 for the appellant to submit evidence of pre-deposit. The Post Office report indicates that the communication dated 08 January, 2019 sent by Speed Post on 10 January, 2019 was actually served on the appellant on 18 January, 2019. The Office had also sent a communication dated 30 January, 2019 to the appellant by speed post informing the appellant that the hearing has been fixed for 23 January, 2019. This letter has also been served upon the appellant on 07 February, 2019. Today, neither the Appellant nor his counsel has appeared.

2. It therefore, transpires that the appellant is not interested in pursuing the appeal as even the mandatory requirement of pre-deposit has not been complied with. The appeal, therefore, stands dismissed.

**(Justice Dilip Gupta)**  
President

**(V. Padmanabhan)**  
Member (Technical)

Pant