CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Customs Appeal No. 53775 of 2018 [DB]

[Arising out of Order-in-Original No. 08/2017-Commissioner Customs dated 14.12.2017 passed by the Commissioner of Customs (Prev), Jodhpur, Jaipur]

M/s PAP Fast Movers I. Ltd.
B-163, Vidyut Nagar,
Queens Road
Jaipur. **...Appellant**

Vs.

The Commissioner of Customs (Prev)
Jodhpur, Hqrs at NCR Building Statue
Circle, C-Scheme,
Jaipur - 302005. **...Respondent**

APPEARANCE:

Present for the Appellant: None
Present for the Respondent: Mr. Rakesh Kumar, DR

Coram: HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)
HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

DATE OF HEARING : 23.08.2019
DATE OF DECISION : 23.08.2019

FINAL ORDER No. 51151/2019

RACHNA GUPTA

None is present for the Appellant. It is brought to the notice by learned Departmental Representative (Shri Rakesh Kumar) that:

1. The matter has been adjourned for more than eight numbers of times.
2. In fact, the issue involved herein stands already settled.
3. Present is the case of smuggling red sanders along with the consignment clearance whereof was got facilitated by the present Appellant as custom broker.

4. Penalty under Section 114(a) of Customs Act, 1962 as was imposed upon the appellant by the adjudicating authorities below stands confirmed even by this Tribunal vide the final order Nos. 56122 and 56127 of 2017 dated 22.08.2017.

It is finally impressed upon that due to the aforesaid reasons there remains no merits in this case. As a result, the appellant is just gaining time by seeking adjournments in the matter.

Keeping in view the said submissions and perusing the same as correct from the record, we are of the opinion that pendency of appeal cannot be allowed to be a ground for the appellant to avoid the illegality already noticed against him. Simultaneous absence of the Appellant for the day is sufficient for us to hold that he is not interested in pursuing the matter and is rather gaining time and the benefit of avoiding penalty already impressed upon him by keeping the appeal pending.

As a result, we hereby dismiss the impugned appeal for intentional non-prosecution and also for the reason that appeal otherwise has no merits issue being already settled against assessee.

[Dictated and pronounced in the open Court]

(C.L. MAHAR)
MEMBER (TECHNICAL)

(RACHNA GUPTA)
MEMBER (JUDICIAL)

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