

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench
Court – I

Customs Appeal No. 801 of 2011

(Arising out of Impugned Order No.52/05/2002 CHA dt.11.02.2011 passed by
Commissioner of Customs, Visakhapatnam)

**Naresh Nath Mookerjee
(Shipping) Pvt Ltd**

Classic Plaza Daba Gardens, Visakhapatnam
Andhra Pradesh – 530 020

.....Appellant

VERSUS

**Commissioner of Customs &
Service Tax, Visakhapatnam**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

Appearance

None for the Appellant.

Shri A.V.L.N. Chary, AR for the Respondent.

Coram:

HON'BLE MR. R. MURALIDHAR (JUDICIAL)

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

FINAL ORDER No. A/30099/2023

Date of Hearing: 27.04.2023

Date of Decision: 27.04.2023

[Order per: Bench]

In spite of clear notice by this Tribunal on 17.04.2023 to be present without fail during the next Hearing posted on 27.04.2023 none appeared on behalf of the Appellant. It is seen from the Records that Registry has sent a communication of Hearing notice by way of Speed Post on 19.04.2023 and the same was returned on 25.04.2023 as "insufficient address". The Registry has also sent the notice by way of Email to the Email ID [nm Kolkata@gmail.com](mailto:nmolkata@gmail.com) which is the Email ID provided by the Appellant in their Appeal papers. This shows that the Appellant might have changed his address without any communication to the Registry. Therefore, the Registry cannot be faulted for not having communicated the Hearing notice to the Appellant. It is seen from the Records that the Appeal pertains to 2011 and more than 12 adjournments have been granted from time to time during the past 12 years.

2. The learned AR also submits the copy of letter from the Assistant Commissioner, Customs under File No. C11(D)/36/019-AP(LC)

dt.27.02.2020 wherein it is specified that the Customs Broker License of the Appellant was under 'Suspension' and the validity of the license has expired on 14.07.2014 and not renewed further.

3. The above factual details make it clear that the Appellant is not interested in pursuing the Appeal filed by them in 2011. Accordingly, the Appeal is dismissed for non-prosecution.

(Dictated and pronounced in the Open Court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)