

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

Single Member Bench
Court – I

Customs Appeal No. 30539 of 2019

(Arising out of Order-in-Appeal No.VJD-CUSTM-PRV-APP-139-18-19 dt.19.12.2018 passed
by CC & CT (Appeals), Guntur)

Ayitha Venkateswarlu

Proprietor of M/s Sri Ram Gems &
Jewellers, Kakinada, East Godavari,
Andhra Pradesh – 533 001

.... **Appellant**

VERSUS

**Commissioner of Customs
Vijayawada**

Road No.2, Industrial Estate,
Vijayawada, Andhra Pradesh

.... **Respondent**

Appearance

None for the Appellant.

Shri P. Amaresh, DR for the Respondent.

Coram:

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

FINAL ORDER NO. A/30111/2023

Date of Hearing: 26.05.2023

Date of Decision: 26.05.2023

[Order per: A.K. JYOTISHI]

None appeared on behalf of the Appellant. It is noted that the appeal has been posted on several occasions, viz., 24.12.2019, 24.02.2020, 01.09.2021, 16.12.2021, 21.07.2022, 03.04.2023 & 21.04.2023. However, not even once the Appellants have appeared before the Bench on the dates of Hearing except on two occasions seeking adjournment. It has been informed that the notice for Hearing date on 26.05.2023 was sent by way of email dated 12.05.2023.

2. The learned DR submits that the appeal involves redemption fine of Rs.1,00,000/- and a penalty of Rs.25,000/- which have been imposed under Section 112B(1). He further draws the attention to the Provisions under Section 129A of the Customs Act, 1962, whereby, the Appellate Tribunal may in its discretion refuse to admit an appeal in respect of an Order referred to in Clause (b) or (c) or (d) where, inter alia, the amount of fine or penalty determined by such Order does not exceed Rs.2,00,000/-.

3. I have gone through the Order of the Commissioner (Appeals) whereby he has already modified the Order of the Original Authority by setting aside the absolute confiscation in the facts and circumstances of the case and allowed the release of gold on payment of redemption fine of Rs.1,00,000/- in lieu of the confiscation and also reduced fine to Rs.25,000/- from Rs.1,50,000/-.

4. Therefore, having regard to the fact that the Appellants have not been appearing before this Bench, as also the quantum of redemption fine and penalty imposed by the first appellate authority, this Bench is not inclined to entertain the Appeal and accordingly, the Appeal filed by the Appellant is dismissed.

5. The Appeal is dismissed.

(Dictated and pronounced in the open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)