

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH - COURT NO. – I

Customs Appeal No. 30199 of 2020

(Arising out of **Order-in-Appeal** No.HYD-CUS-000-APP-002-20-21 dated 24.04.2020
passed by Commissioner of Customs, Central Tax (Appeals), Hyderabad)

Jatoth Kishan

H.No. 1-46,
Maisigandi Tanda,
Mahaboob Nagar,
Telangana – 509 358.

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APPELLANT

VERSUS

**Commissioner of Customs
Hyderabad - Customs**

Kendriya Shulk Bhavan,
L.B. Stadium Road,
Basheerbag,
Hyderabad,
Telangana – 500 004.

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RESPONDENT

APPEARANCE:

None for the Appellant.

Shri A. Rangadham, Authorized Representatives for the Respondent.

**CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30285/2026

Date of Hearing: 12.05.2026

Date of Decision: 12.05.2026

[ORDER PER: ANGAD PRASAD]

In the present case, nobody appeared on behalf of the Appellant nor has sought an adjournment. It is observed that this appeal has been listed for hearing on 21.04.2026 and today i.e. 25.02.2026 and on all the dates nobody appeared for the Appellant nor has sought any adjournment. It appears that the appellant has no interest to pursue their case.

2. Section 129B (1A) of the Customs Act, 1962 provides as follows-

“(1A) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

PROVIDED that no such adjournment shall be granted more than three times to a party during hearing of the appeal.”

RULE 20 of CESTAT Procedure Rules, 1982 provide as follows:-

Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal.

3. Hon'ble Supreme Court in the case of M/s Ishwar Lal Mali Rathod [Order dated September 20, 2021 in Special Leave Petition (Civil) Nos.14117,14118 of 2021 condemning the practice of adjournments sought mechanically and allowed by the Courts/Tribunal's.

4. In view of the above, we do not find any justification for adjourning the matter beyond three times which is the maximum number statutorily provided.

5. The Appeal is dismissed for non-prosecution in terms of Rule 20 of CESTAT Procedure Rules, 1982.

(Dictated and pronounced in the open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)