

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 76046 of 2015

(Arising out of Order-in-Original No. KOL/CUS/AIRPORT/ADMN/31/2015 dated 25.08.2015 passed by Commissioner of Customs (Airport & Admn.), Kolkata.)

M/s. Harshed Ajmera

(Resident of 7, Sarat Bose Road, Kolkata-700020)

Appellant

VERSUS

Commr. of Customs (Airport), Kolkata

(15/1, Strand road, Kolkata)

Respondent

With

Customs Appeal No. 76047 of 2015

(Arising out of Order-in-Original No. KOL/CUS/AIRPORT/ADMN/31/2015 dated 25.08.2015 passed by Commissioner of Customs (Airport & Admn.), Kolkata.)

M/s. Pritibala H Ajmera, Proprietress of Divine Carrying

(Room No. 704, 7th Floor, 6, Abaninda Nath Thakur Sarani, Kolkata-700017)

Appellant

VERSUS

Commr. of Customs (Airport), Kolkata

(15/1, Strand road, Kolkata)

Respondent

APPEARANCE :

None for the Appellant

Mr. Aswani Kr. Chowdhury, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.76575-76576/2024

Date of Hearing : 05 August 2024

Date of Decision: : 05 August 2024

PER BENCH:

When the matter was called, no one has appeared on behalf of the Appellant nor has any request for adjournment been received from them. It is observed that several adjournments have been granted without the appellants ever attending the Hearings. The details are as under:-

- (i) 29 August 2023
- (ii) 18 October 2023
- (iii) 11 January 2024
- (iv) 23 February 2024
- (v) 17 April 2024
- (vi) 21 May 2024
- (vii) 05 August 2024

2. On 29th August 2023 vide Daily Order, we had directed the office of the AR to get the intimation served on the appellant through the Jurisdictional officials, since the Hearing Notices were being returned by the Postal Department. The Assistant Commissioner of Customs Tribunal Cell (Airport & ACC), Customs House, Kolkata vide his letter dated 25/09/2023 have sent the following report:-

Please refer to your letter C. No. C/76046/2015/SD/498 dated 06.09.2023 for Final hearing of Appeal and CESTAT Daily Order dated 29.08.2023 in the matter of Harshed Ajmera-Vs-Commissioner of Customs (Port), Kolkata. In this matter, this is to inform you that, a team of 03 (three) officers of Tribunal Cell (AP & ACC) O/O Commissioner of Customs (AP & ACC) had visited the residential place of Harshed Ajmera at 7, Sarat Bose Road, Kolkata-700017 and Business office address-M/s Divine Carrying, at room no. 704, 7th Floor, 6, Abaninda Nath Thakur Sarani, Kolkata-700017 on 22.09.2023. Both these places were found to be under lock and key. The Security guard of the residential building informed that the premises was under lock and key. The Security guard of the residential building informed that the premises was under lock and key for the last few months but sometimes her family member come to this flat and

get out within few minutes after putting the flat under lock and key. The caretaker of the business building premises had informed that the premises was under lock and key for the last seven/eight months.

As the noticee or her family members were not available in her premises or at her business office, hence two copies of notice dated 04.09.2023 for final hearing on 18.10.2023 and CESTAT Daily Order dated 29.08.2023 have been affixed on the main door of the residential premises at 7, Sarat Bose Road, Kolkata-17, and business office addressed at M/s Divine Carrying, room no. 704, 7th Floor 6, Abaninda Nath Thakur Sarani, Kolkata-700017 and taken photos in mobile phone (Copies enclose h/w).

3. Therefore, It appears that the Appellants are not interested in pursuing their Appeals before the Tribunal, as they are not receiving the intimation letters nor have they given details of any changed address.

4. Considering these factual details, the Appeals are being dismissed for non-prosecution with liberty being granted to the appellants to pursue for reopening their case by way of application for restoration of Appeal, if sufficient cause is shown justifying their actions.

(Dictated and pronounced in the open court.)

Sd/-

**(R. Muralidhar)
Member (Judicial)**

Sd/-

**(Rajeev Tandon)
Member (Technical)**

Pooja