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

REGIONAL BENCH – COURT NO.2

Customs Appeal No. 75858 of 2019

(Arising out of Order-in-Original No. KOL/CUS/COMMISSIONER/PORT/02/2019 dated 16.01.2019 (date of despatch 18.01.2019) passed by Commissioner of Customs (Port), Kolkata.)

M/s. APL Metals Limited
(Formerly known as M/s. Associated Pigments Ltd.
18/1A, Hindustan Road, Kolkata-700029)

Appellant

VERSUS

Commr. of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata, West Bengal-700001)

Respondent

With

Customs Appeal No. 76044 of 2019

(Arising out of Order-in-Original No. KOL/CUS/COMMISSIONER/PORT/02/2019 dated 16.01.2019 passed by Commissioner of Customs (Port), Kolkata.)

Commr. of Customs (Port), Kolkata
(15/1, Strand Road, Kolkata, West Bengal-700001)

Appellant

VERSUS

M/s. Associated Pigments
(18/1A, Hindustan Road, Kolkata-700029)

Respondent

APPEARANCE :

None for the Appellant/Respondent
Mr. A. K. Chaudhary, Authorized Representative for the Respondent/Appellant

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.75302-75303/2026

Date of Hearing : 25 February 2026
Date of Decision : 25 February 2026

PER R. MURALIDHAR

No one has appeared on behalf of the appellant, M/s. APL Metals Ltd. Since the issue pertains to the year 2019, we have taken up the appeal itself for disposal.

2. On going through the appeal records, we find that the appellant has not been appearing for the hearings given by the Bench. On the following days, the appellant has not appeared before this Bench:

SI No.	Date of Hearing
1.	07.02.2025
2.	07.05.2025
3.	10.07.2025
4.	04.09.2025
5.	16.10.2025
6.	09.01.2026
7.	25.02.2026

3. We also find from the records that the intimation sent to the appellant is being returned by the postal authorities as "Addressee left". After this, an attempt was made to get this notice served through the Jurisdictional authorities. Inspite of our orders to this direction, the jurisdictional authorities also have not able to locate the party to serve the hearing notice.

4. These factual details show that the appellant is not interested in perusing their appeal. Accordingly, we dismiss the appeal on account of non-prosecution.

5. So far as the appeal filed by the Revenue is concerned, the appeal has been filed on the ground that the Adjudicating Authority has not imposed Redemption fine.

6. On going through the records, we find that the goods were not available for confiscation. Therefore, we do not find any merit in the appeal filed by the Revenue. Accordingly, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court.)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

Pooja