CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Customs Misc. Application (EH) No. 85313 of 2020
(on behalf of Appellant)

In

Customs Appeal No. 85978 of 2020

(Arising out of Order-in-Original No. 10/2020-21/COMMR/CAC/JNCH dated 29.05.2020 passed by the Commissioner of Customs (NS-III), JNCH, Nhava Sheva),

Pushpender Nigam .... Appellant

Versus

Commissioner of Customs (NS-III), ... Respondent
JNCH, Nhava Sheva

Appearance:

Shri M.P. Baxi, Advocate for the Appellant
Shri Manoj Kumar, AC, Auth. Representative for the Respondent

WITH

Customs Misc. Application (EH) No. 85314 of 2020
(on behalf of Appellant)

In

Customs Appeal No. 85979 of 2020

(Arising out of Order-in-Original No. 10/2020-21/COMMR/CAC/JNCH dated 29.05.2020 passed by the Commissioner of Customs (NS-III), JNCH, Nhava Sheva),

Ashok Gupta .... Appellant

Versus

Commissioner of Customs (NS-III), ... Respondent
JNCH, Nhava Sheva

Appearance:

Shri Nikhil Kumar Rungta, Advocate for the Appellant
Shri Manoj Kumar, AC, Auth. Representative for the Respondent

AND

Customs Misc. Application (EH) No. 85315 of 2020
(on behalf of Appellant)

In

Customs Appeal No. 85981 of 2020

(Arising out of Order-in-Original No. 10/2020-21/COMMR/CAC/JNCH dated 29.05.2020 passed by the Commissioner of Customs (NS-III), JNCH, Nhava Sheva),

M/s Thai Acrylic Fibre Co. Ltd. .... Appellant

Versus

Commissioner of Customs (NS-III), ... Respondent
JNCH, Nhava Sheva

Appearance:

Shri M.P. Baxi, Advocate for the Appellant
Shri Manoj Kumar, AC, Auth. Representative for the Respondent

CORAM:

HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MR. C.J. MATHEW, MEMBER (TECHNICAL)

FINAL ORDER NO. M/85024-85026/2021

Date of Hearing: 01.02.2021
Date of Decision: 01.02.2021

Per: Dr. D.M. Misra

Heard both sides.

2. These three miscellaneous applications are filed seeking early hearing of the appeals on the ground that heavy penalties have been imposed on each of the appellant.

3. The learned Advocate could not make out a ground for early hearing of the appeals as no recovery of the amount confirmed in the order against the respective appellants by the Revenue, so far initiated. Also, the learned Advocate is unaware as to whether main noticee has filed appeal against whom customs duty is confirmed.

4. In these circumstances, we do not find any merit to allow the early hearing of the appeals of the appellant on out of turn, who are only saddled with penalty and the main noticee has not approached this Tribunal. MAs are rejected.

(Dictated and pronounced in open court)

(C.J. Mathew)	**(Dr. D.M. Misra)**
Member (Technical)	**Member (Judicial)**

Sinha