

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

WEST ZONAL BENCH

CUSTOMS APPEAL NO: 87381 OF 2013

[Arising out of Order-in-Appeal No: 273/MCH/DC/SVB/2013 dated 12th April 2013 passed by the Commissioner of Customs (Appeals), Mumbai.]

Ligman Lighting India Pvt Ltd
Unit No. 5, Raghuvanshi Mills Compound, SB Marg
Lower Parel (West), Mumbai - 400013

... Appellant

versus

Commissioner of Customs (Import)
New Custom House, Ballard Estate, Mumbai - 400001

...Respondent

APPEARANCE:

None for the appellant

Ms Trupti Chavan, Deputy Additional Commissioner (AR) for the respondent

CORAM:

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

FINAL ORDER NO: A/ 86341/2021

DATE OF HEARING:	08/04/2021
DATE OF DECISION:	08/04/2021

PER: C J MATHEW

None appeared for the appellant. It is seen from the records that despite several notices informing the schedule of hearing between 10th

October 2019 and 7th February 2020, there has been no appearance recorded on behalf of the appellant.

2. We have heard Learned Authorised Representative .

3. It would appear that the issue pertains to import of lighting goods and fixtures from related supplier in which periodical review of the value to be adopted by Deputy Commissioner of Customs on 21st August 2012 was, on appeal of Revenue, set aside by Commissioner of Customs (Appeals), Mumbai Zone – I in order-in-appeal no. 273/MCH/DC/ SVB/2013 dated 12th April 2013. It would appear that the appellant is not interested in resolution of the dispute as is evident from the continuous absence of representation since day one of its first listing.

4. Accordingly, we dismiss the appeal for non-prosecution

(Dictated and Pronounced in Open Court on 8th April 2021)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)