

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH**

Customs Appeal No. 476 of 2011

(Arising out of Order-in-Original No. 33/2010-11/CC(I) JNCH dated 09.03.2011 passed by the Commissioner of Customs (Import), Sheva)

M/s. Millenium Marbles Pvt. Ltd.

Appellant

2, Survey No. 269/1/1/1/1/3,
Village-Athal, Dadra & Nagar Haveli,
Silvassa 396 235.

Vs.

Commissioner of Customs (I), Nhava Sheva

Respondent

Jawaharlal Nehru Custom House,
Post Uran, Sheva, Dist. Raigad 400 707.

Appearance:

None for the Appellant

Shri D.S. Maan, Deputy Commissioner, Authorised Representative for
the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 21.09.2022

Date of Decision: 21.09.2022

FINAL ORDER NO. A/85884/2022

PER: SANJIV SRIVASTAVA

When the matter was called for hearing today, none appeared for the appellant. The matter has been listed a number of times earlier, i.e. on 03.12.2021, 04.02.2022, 19.04.2022, 10.06.2022, 05.07.2022 and today, i.e. 21.09.2022. On none of the above occasions, the appellant appeared for hearing despite notice. It seems that the appellant is not interested in pursuing their appeal.

2.1 Rule 20 of the CESTAT (Procedure) Rules, 1982 provides as follows:-

"Rule 20. 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."

3.1 In view of above, the appeal is liable to be dismissed for non-prosecution in terms of Rule 20 of CESTAT (Procedure) Rules, 1982. Ordered accordingly.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

tvu