

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

Customs Appeal No. 601 of 2009

(Arising out of Order-in-Original No. 57/2009 CC(I) JNCH dated 19.03.2009 passed by the Commissioner of Customs (Import), JNCH, Nhava Sheva)

M/s. Choice Creation

Razak Chawl, Room No.5,
Masjid Road, Golibar,
Santacruz (E), Mumbai.

Appellant

Vs.

Commissioner of Cus. (Import), Nhava Sheva Respondent

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

Appearance:

None for the Appellant

Shri Anand Kumar, Additional 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: 20.10.2022

Date of Decision: 20.10.2022

FINAL ORDER NO. A/86046/2022

PER: SANJIV SRIVASTAVA

When the matter was called for hearing today, none appeared for the appellant. The matter has earlier been posted for hearing on several occasions, i.e. 03.02.2020, 30.11.2021, 24.01.2022, 07.04.2022 and 07.07.2022. On all the above occasions, the appellant was not represented nor there was any adjournment request. This appeal is of 2009 and cannot be adjourned further. 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)

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