

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

REGIONAL BENCH - COURT NO. I

Customs Appeal No. 86448 of 2018

(Arising out of Order-in-Original No. S/26-88/ADJ.DRI/SONAPL/2016-17 dated 12.01.2018 passed by the Additional Director General (Adjudication), Mumbai)

Naitik Sonpal

Near Ice Factory, Bagasara Road,
Amreli, Gujrat – 365604.

.... Appellant

Versus

The Additional Director General

DRI, New Custom House, Mumbai – 400001.

.... Respondent

WITH

Customs Appeal No. 86934 of 2018

(Arising out of Order-in-Original No. S/26-88/ADJ.DRI/SONAPL/2016-17 dated 12.01.2018 passed by the Additional Director General (Adjudication), Mumbai)

Manoj Sonpal

Near Ice Factory, Bagasara Road,
Amreli, Gujrat – 365604.

.... Appellant

Versus

The Additional Director General

DRI, New Custom House, Mumbai – 400001.

.... Respondent

Appearance:

None for the Appellant

Shri Ram Kumar, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85244-85245/2023

Date of Hearing: 21.02.2023

Date of Decision: 21.02.2023

Per: Anil G. Shakkarwar

None appeared on behalf of the appellants. During the hearing on 01.12.2022, It was pronounced by the Member hearing the matter that on 21.02.2023 appellants were provided last opportunity to present their case.

2. On 30.07.2021 learned AR was requested to serve copy of hearing notice on both the appellants. Today learned AR has submitted copy of the letter dated 20.07.2022 issued by the Assistant Commissioner of CGST Jamnagarr, Division-III, Amreli stating that both the appellants could not be traced at the given address "Near Ice Factory, Bagasara Road, Amreli – 365604, Gujrat". I find that the appellants have stated the said address in their appeals. I, therefore, dismiss both the appeals for non-prosecution under Rule 20 of CESTAT (Procedure) Rules, 1982.

(Order pronounced and dictated in open court)

(Anil G. Shakkarwar)
Member (Technical)

Sinha