CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Customs Appeal No. 88159 of 2019

[Arising out of Order-in-Appeal No. MUM-CUSTM-AXP-APP-487/19-20 dated 28.08.2019 passed by the Commissioner of Customs (Appeals), Mumbai-II]

M/s Jai Health Care Pvt. Ltd. ....Appellant
GD-101, Vishakha Enclave,
Pitam Pura, Delhi-110 034

VERSUS

Commissioner of Customs, ACC, Mumbai ....Respondent
Air Cargo Complex Sahar,
Andheri (E),
Mumbai-400 099

APPERANCE:

None for the Appellant.

Shri Ram Kumar, Assistant Commissioner, Authorised Representative for the Respondent.

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. 87244/2023

Date of Hearing: 11.12.2023
Date of Decision: 11.12.2023

PER: DR. SUVENDU KUMAR PATI

None for the Appellant, as has been the case on the last several occasions since 18.11.2023.

2. Learned Authorised Representative is present. Learned Authorised Representative submits that issue is one of rejection of drawbacks, appeal against which is not maintainable for the CESTAT in which respect he has also

submitted judgment of this Tribunal passed on 10.04.2023 in the case of M/s Sawa International Wakil Ahmed Rajab khan Vs. Deputy Commissioner of Customs.

3. Having regard to the fact that Appellant is unavailable and not interested to pursue its appeal, it would be proper to dismiss its appeal for Non-Prosecution and default, instead of going into its maintainability issue.

4. The appeal, is therefore, dismissed for default and Non-Prosecution under Rule 20, of the CESTAT (procedure) Rules, 1982.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Kajal