

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH
Court No.5**

Customs Appeal No. 88659 of 2014

(Arising out of Order-in-Appeal 2228 to 2231 (Gr.7H) 2014(JNCH) EXP-78 to 81 dated 16.05.2014 passed by the Commissioner of Customs (Appeals) Mumbai-II, Nhava Sheva)

Hemant Surgical Industries Ltd.

Appellant

647, Girgaon Road, Avijah Building,
Room No. 6 & 7, Mumbai 400 002.

Vs.

Commissioner of Customs (Export), Nhava Sheva Respondent

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

WITH

Customs Appeal No. 88682 of 2014

(Arising out of Order-in-Appeal 2228 to 2231 (Gr.7H) 2014(JNCH) EXP-78 to 81 dated 16.05.2014 passed by the Commissioner of Customs (Appeals) Mumbai-II, Nhava Sheva)

Hemant Surgical Industries Ltd.

Appellant

647, Girgaon Road, Avijah Building,
Room No. 6 & 7, Mumbai 400 002.

Vs.

Commissioner of Customs (Export), Nhava Sheva Respondent

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

WITH

Customs Appeal No. 88683 of 2014

(Arising out of Order-in-Appeal 2228 to 2231 (Gr.7H) 2014(JNCH) EXP-78 to 81 dated 16.05.2014 passed by the Commissioner of Customs (Appeals) Mumbai-II, Nhava Sheva)

Hemant Surgical Industries Ltd.

Appellant

647, Girgaon Road, Avijah Building,
Room No. 6 & 7, Mumbai 400 002.

Vs.

Commissioner of Customs (Export), Nhava Sheva Respondent

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

AND

Customs Appeal No. 88684 of 2014

(Arising out of Order-in-Appeal 2228 to 2231 (Gr.7H) 2014(JNCH) EXP-78 to 81 dated 16.05.2014 passed by the Commissioner of Customs (Appeals) Mumbai-II, Nhava Sheva)

Hemant Surgical Industries Ltd.

Appellant

647, Girgaon Road, Avijah Building,
Room No. 6 & 7, Mumbai 400 002.

Vs.

Commissioner of Customs (Export), Nhava Sheva

Respondent

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

Appearance:

None for the Appellant

Shri D.S. Mann, Joint Commissioner, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 31.07.2025

Date of Decision: 31.07.2025

FINAL ORDER No. 86192-86195/2025

PER: BENCH

None for the appellant as has been the case on last three occasions despite notice issued for its appearance for the first hearing on 06.06.2024.

2. Learned AR is present.

3. It seems that the appellant is no more interested to pursue its appeals. Accordingly we dismiss the appeals for default and non-prosecution under Rule 20 of CESTAT (Procedure) Rules 1982.

(Dictated in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)