

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5**

**CUSTOMS APPEAL NO. 85422 OF 2014
WITH
CUSTOMS APPEAL NO. 86083 OF 2014
&
CUSTOMS APPEAL NO. 86084 OF 2014**

(Arising out of Order-In-Appeal No. 1193 to 1195/ CFS MULUND/2013 JNCHI
IMP/ 937 to 939 dated 28.11.2013 passed by Commissioner of Customs
(Appeals).)

AGARWAL OVERSEAS

923, Harcharan Nagar, Street No. 8,
Samrala Toad, Ludhiana,
Punjab-141 008.

Appellant

Vs.

CC (MULUND CFS & GENERAL) MUMBAI

New Custom House,
Ballard Estate,
Mumbai-400 001.

Respondent

Appearance:

None for the Appellant.

Shri Dinesh Nanal, Deputy Commissioner, Authorized Representative for the
Respondent.

CORAM:

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

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

Date of Hearing: 29.07.2025

Date of Decision: 29.07.2025

FINAL ORDER NO :- A/86214-86216/2025.

None for the appellant. As could be noticed from the order sheet, appellant was not in appearance for three consecutive dates at 19.01.2024, 05.08.2024 and 29.11.2024 for which direction was given to the Registry to issue notice to the appellant and thereafter it had appeared only on 27.03.2025 through its conducting counsel. Appellant today also is not in appearance. It seems that appellant is no more interested to pursue its appeals.

2. Consequently, we dismiss the appeals for default and non-prosecution under Rule 20 of the CESTAT (Procedure) Rules, 1982.

(Dictated and pronounced in open court)

**(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)**

**(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)**