CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

Customs Appeal No. 86026 of 2022

(Arising out of Order-in-Appeal No. SD/313/CUS/NGP/2021-22 dated 11.01.2022 passed by the Commissioner of Customs, Central Excise & GST (Appeals), Nagpur.)

M/s. Leelanand Kara ....Appellant
B-53/53, Surya Apartments,
Model Town, P.O. Nehru Nagar,
Bhilai – 490 020

VERSUS

Commissioner of Central Excise, Nagpur ....Respondent
P.O. Box 81, GST Bhawan,
Civil Lines, Telengkhedi Road,
Nagpur, Maharashtra – 440 001

APPERANCE:

None for the Appellant
Shri C.S. Vinod, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 85188/2026

Date of Hearing: 21.01.2026
Date of Decision: 21.01.2026

None for the Appellant, as has been the case on last four occasions. Direction was given by this Bench on 28.11.2025 for service of notice to the Appellant but it is received back unserved with a noting from speed-post Department that house was locked. It appears that Appellant is no more residing in the said house and also no more interested to pursue its appeal further as not furnished its new address so far. As such, amount involved in this appeal is below the threshold for admission of appeal before this Tribunal.

2. As first three notices were duly served but Appellant has failed to appear, there is no other option available but to dismiss the appeal for default and non-prosecution. Therefore, the appeal is dismissed for default and non-prosecution under Rule, 20 of the CESTAT (Procedure) Rules, 1982.

(Dictated & pronounced in the open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad