

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

WEST ZONAL BENCH, MUMBAI

Customs Appeal No. 86986 of 2019

[Arising out of Order-in-Appeal No. MUM-CUSTOM-AMP-APP-1272/18-19 dated 29.03.2019 passed by the Commissioner of Customs (Appeals), Mumbai-III.]

Shri Dinesh Devadiga

.....Appellant

Branch Manager of M/s. Concorde Zoom,
Shanth Niwas, Near Banglore Steel,
Post Kulai Hosabettu, Surathkah,
Mangalore, Karnataka – 575 019

VERSUS

**Addl. Commissioner of Customs
(Import), Mumbai**

.....Respondent

Air Cargo Complex, Sahar,
Andheri (E), Mumbai – 400 099

WITH

Customs Appeal No. 86617 of 2021

[Arising out of Order-in-Appeal No. MUM-CUSTOM-AMP-APP-1271/18-19 dated 29.03.2019 passed by the Commissioner of Customs (Appeals), Mumbai-III.]

M/s Concorde Zoom, CHA

.....Appellant

Shri Rajendranath Bharati (Partner),
Residential Address: 2-2-1152/4,
New Nallakunta, Hyderabad – 500 044

VERSUS

Commissioner of Customs-ACC, Mumbai

.....Respondent

Air Cargo Complex, Sahar,
Andheri (E), Mumbai – 400 099

APPEARANCE:

None for the Appellant

Shri Ram Kumar, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 85254-85255/2026

Date of Hearing: 29.01.2026

Date of Decision: 29.01.2026

None for the Appellants, as has been the case on last several occasions since 09.05.2022 including on last three consecutive dates on 11.07.2025, 30.07.2025 and 11.09.2025, on which dates matters were listed for hearing. No one has represented the Appellant M/s. Concorde Zoom CHA and for the other Appellant Shri Dinesh Devadiga, adjournments were granted on the basis of written request received from his learned Counsel at intervals.

2. Learned Authorised Representative is present.

3. As it was well within the knowledge of the Appellants that appeals are ready for hearing and they have not appeared consecutively on the last three occasions, it can very well be said that Appellants are no more interested to pursue its appeal further. Consequently, the appeals are dismissed for default and non-prosecution in terms of Rule, 20 of the CESTAT (Procedure) Rules, 1982.

(Dictated & pronounced in the open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad