

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

REGIONAL BENCH - COURT NO. V

**Customs Miscellaneous Application No. 86104 of 2023
In
Customs Appeal No. 87312 of 2013**

[Arising out of Order-in-Appeal F. No. S/49-540,540A & 541/2012-Misc-JNCH dated 06.03.2013 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II]

J.J. Polyplast Pvt. Ltd. **.... Appellant**
C-206, 2nd Floor, Ghatkopar Indl. Estate,
Mumbai 400 086.

Versus

Commissioner of Customs (Import), Nhava Sheva **.... Respondent**
Jawaharlal Nehru Custom House, Nhava Sheva,
Tal: Uran, Dist: Raigad 400 707

WITH

Customs Appeal No. 87313 of 2013

[Arising out of Order-in-Appeal F. No. S/49-540,540A & 541/2012-Misc-JNCH dated 06.03.2013 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II]

J.J. Polyplast Pvt. Ltd. **.... Appellant**
C-206, 2nd Floor, Ghatkopar Indl. Estate,
Mumbai 400 086.

Versus

Commissioner of Customs (Import), Nhava Sheva **.... Respondent**
Jawaharlal Nehru Custom House, Nhava Sheva,
Tal: Uran, Dist: Raigad 400 707

AND

**Customs Miscellaneous Application No. 86105 of 2023
In
Customs Appeal No. 87317 of 2013**

[Arising out of Order-in-Appeal F. No. S/49-540,540A & 541/2012-Misc-JNCH dated 06.03.2013 passed by the Commissioner of Customs (Appeals), JNCH, Nhava Sheva, Mumbai-II]

K.K. Products **.... Appellant**
C-206, 2nd Floor, Ghatkopar Indl. Estate,
Mumbai 400 086.

Versus

Commissioner of Customs (Import), Nhava Sheva **.... Respondent**
Jawaharlal Nehru Custom House, Nhava Sheva,
Tal: Uran, Dist: Raigad 400 707

APPEARANCE:

None for the Appellant

Shri C.S. Vinod, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO. 85524-85526/2026

Date of Hearing: 01.04.2026

Date of Decision: 01.04.2026

PER: CORAM

None for the appellants. Learned Authorised Representative appearing on behalf of the Revenue submits that on earlier occasions also i.e. on 17.09.2024, 17.01.2025, 20.06.2025 and 20.11.2025, no one appeared on behalf of the appellants despite various opportunities given. With the assistance of learned Authorised Representative, we have gone through the case records and found his submission to be correct.

2. It appears that the appellants are not interested in pursuing their respective appeals. Therefore, as per Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, the appeals are dismissed for non-prosecution. The miscellaneous applications are disposed of.

(Dictated and pronounced in open court)

(AJAY SHARMA)
MEMBER (JUDICIAL)

(RAJEEV TANDON)
MEMBER (TECHNICAL)