

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

REGIONAL BENCH - COURT NO. V

Customs Appeal No. 87422 of 2014

[Arising out of Order-In-Appeal No. 1763 (Gr.V)/2014(JNCH)/IMP 1693 dated 23.04.2014 passed by Commissioner of Customs (Appeals), Mumbai-II]

Value Industries Ltd

28, Videogon House, 3rd Floor,
Calicut Street, Mumbai – 400 001.

.... Appellant

Versus

Commissioner of Customs, Nhava Sheva

JNCH, Post- Uran, District – Raigad,
Nhava Sheva, Maharashtra – 400 707.

....Respondent

APPEARANCE:

None for the Appellant

Shri L.B.D' Coasta, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO. A/85571/2026

Date of Hearing: 01.04.2026

Date of Decision: 01.04.2026

Per: CORAM

None for the appellant. Learned Authorised Representative appearing on behalf of the Revenue submits that on earlier occasions also i.e. on 04.11.2024, 15.01.2025, 30.07.2025 and 01.12.2025, no one appeared on behalf of the appellant despite various opportunities given. With the assistance of learned Authorised Representative, we have gone through the case record and found his submission to be correct.

2. It appears that the appellant is not interested in pursuing their respective appeal. Therefore, as per Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, the appeal is dismissed for non-prosecution.

(Dictated and pronounced in open court)

**(AJAY SHARMA)
MEMBER (JUDICIAL)**

**(RAJEEV TANDON)
MEMBER (TECHNICAL)**