

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

REGIONAL BENCH - COURT NO. II

Customs Appeal No. 85406 of 2014

(Arising out of Order-in-Appeal No. 1185(Gr.VII-H)/2013(JNCH)/EXP-251 dated 27.11.2013 passed by the Commissioner of Customs (Appeals), Mumbai-II)

M/s SK Stabel Industries Pvt. Ltd.

.... Appellant

6104/1, 4th Phase, Vapi,
GIDC Estate, Vapi-Pardi,
Valsad, Gujarat – 605 302

Versus

Commissioner of Customs (Exp.), Mumbai-II

.... Respondent

JNCH, Nhava Sheva, Tal. Uran,
Dist. Raigad, Maharashtra – 400 707

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. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85634/2026

Date of Hearing: 30.04.2026

Date of Decision: 30.04.2026

Per: CORAM

None for the Appellant. Learned Authorized Representative appearing for the Revenue submits that on earlier occasions also no one appeared on behalf of the Appellant despite various opportunities given.

2. With the assistance of learned Authorized Representative, we have gone through the case records and found his submissions to be correct. Since the year 2023 the appeal is listed for hearing but no one appearing for the Appellant. On 07.11.2024 while again issuing notice of next date of hearing to the Appellant, it has been made clear in the order that no further adjournment will be granted but despite that on the subsequent

hearing dates viz. 17.02.2025, 09.06.2025, 12.09.2025 and 22.12.2025, no one appeared on behalf of the Appellant.

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

(Dictated and pronounced in open court)

(Ajay Sharma)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha