# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. IV

**Customs Appeal No. 89764 of 2014**

[Arising out of Order-in-Appeal No. MUM-CUSTM-AMP-261 & 262/14-15 dated 23.07.2014 passed by Commissioner of Customs (Appeals), Mumbai-III]

**Neminath Softech Pvt. Ltd.** **.... Appellant**
Divn. N.K. Fire & Safety,
GIDC, Ambawadi, Wadhwan City,
Dist. Surendranagar 363 035, Gujarat

Versus

**Commissioner of Customs, ACC Mumbai** **....Respondent**
Air Cargo Complex, Sahar,
Andheri (E), Mumbai 400 099.

**APPEARANCE:**

None for the Appellant
Shri C.S. Vinod, Authorized Representative for the Respondent

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

**FINAL ORDER NO. 85696/2026**

Date of Hearing: 06.05.2026
Date of Decision: 06.05.2026

None for the appellant as has been the case on the last three occasions, despite notice sent on specific direction of the Bench on 06.01.2026 for issue of such notice. Learned AR informs that the amount involved in this dispute is a meagre Rs.35,000/-, which is below the threshold for admission of appeal before the Tribunal.

2. Taking note of the submissions and having regard to the facts that the appellant is not interest to appear and pursue its appeal, the same stands dismissed for default and non-prosecution under Rule 20 of the CESTAT (Procedure) Rules, 1982 and at the stage of admission, the appeal having filed for the amount below the threshold without any justification, such appeal is not entertained in view of the provisions contained in further proviso (iii) to Section 129A of the Customs Act, 1962.

(Dictated and pronounced in open court)

**(Dr. Suvendu Kumar Pati)**
**Member (Judicial)**

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