(2023) 09 CESTAT CK 0008

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Customs Miscellaneous Application No.70078 Of 2021 In Customs Appeal No.70069 Of 2019

Panna Lal Banarasi Das — APPELLANT

Vs

Commissioner Of Customs & Central Excise — RESPONDENT

Date of Decision : 06-09-2023

Acts Referred:

Customs, Excise And Service Tax Appellate Tribunal (Procedure) Rules, 1982 — Rule 20

Citation : (2023) 09 CESTAT CK 0008

Hon'ble Judges : Sanjiv Srivastava, Member (T)

Bench : Single Bench

Advocate : Sarweshwar T. Khairnar

Final Decision : Dismissed

Judgement

Sanjiv Srivastava, Member (T)

1. When the matter was called, none appeared on behalf of the appellant. It is found from the record that on the last date of hearing i.e. 26.07.2023 the Bench has directed as follows:-

"When the matter called today a letter from the counsel has been produced stating that client/appellant in the matter is not responding to him and have requested that adjournment may be granted or whatever order this bench may deem fit is passed.

2. In view of the above communication the matter is ideally fit for dismissal under Rule 20 of CESTAT Procedure Rules, 1982.

3. However, in the interest of justice and by way of last chance I grant one more opportunity to the appellant to appear before this Tribunal.

4. Registry to issue a notice to the appellant along with counsel for next date of hearing.

5. Adjourned to 01 September, 2023. No further adjournment will be allowed.”

2. Therefore, it appears that the appellant is either not interested in the proceeding or is not available for persuing this matter.

3. Accordingly, in terms of Rule 20 of CESTAT Procedure Rules, appeal filed by the appellant is dismissed. Appellant is at liberty to file restoration application, if he desires to be heard subsequently.