

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
PRINCIPAL BENCH, NEW DELHI  
COURT NO. IV**

**Customs Appeals Nos. 52186-52187 of 2018**

**Arising out of the Order-in-Original No. DLI/CUS-PREV/OPD/PR.COMMR/  
05/2018, Dated: 07.06.2018**

**Passed by The Principal Commissioner of Customs (Preventive), New Delhi**

**Date of Hearing: 09.04.2019**

**Date of Decision: 09.04.2019**

**M/s M C OVERSEAS  
E-25, GREATER KAILASH 3  
NEW DELHI-110048**

**Vs**

**PRINCIPAL COMMISSIONER OF CUSTOMS (PREVENTIVE)  
CUSTOMS PREVENTIVE, NEW CUSTOMS HOUSE, NEW DELHI**

**Appellant Rep by: None**

**Respondent Rep by: Shri Sunil Kumar, Authorized Representative DR**

**CORAM: Ashok Jindal, Member (J)**

**C L Mahar, Member (T)**

**Cus - On 10 October 2018, when the matter was adjourned for 20 November 2018 and thereafter none appeared on behalf of assessee - Moreover, notice sent to the assessee have also return unserved with the remark "no such person" - Assessee is not interested to pursue their appeals, therefore, appeals are dismissed for non-prosecution with the liberty to the assessee to file applications for restoration of appeals, if so desired, within 30 days: CESTAT**

**Appeals dismissed**

**FINAL ORDER NOS. 50514-50515/2019**

**Per: Ashok Jindal:**

**None appeared on behalf of the appellant nor any request has been received before it is perused. We find that Shri Ashish Batra, Advocate appeared on behalf of the appellant. On 10 October 2018 when the matter was adjourned for 20 November 2018 and thereafter none appeared on behalf of the appellant. Moreover, notice sent to the appellant have also return unserved with the remark "no such person". In these circumstances, it is concluded that appellant is not interested to pursue their appeals. Therefore, appeals are dismissed for non-prosecution with the liberty to the appellant to file applications for restoration of appeals, if so desired, within 30 days of communication of this order.**

**(Order dictated and pronounced in open court)**