

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

REGIONAL BENCH, COURT NO. 3

EXCISE APPEAL NO. 11505 OF 2016

[Arising out of OIA-RAJ-EXCUS-000-APP-001-16-17 dated 26/04/2016 passed by Commissioner of Central Excise and Service Tax-RAJKOT]

SIGMA RECYCLING INDUSTRIES

Plot no. 770, A-B, GIDC, Phase-ii,
Dared, Jamnagar
Gujarat

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX-RAJKOT**

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot,
Gujarat-360001

Respondent

Appearance:

Present for the Appellant : None

Present for the Respondent: Shri P Ganesan, Superintendent (AR)

CORAM:

HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)

HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

Date of Hearing : **31/01/2024**

FINAL ORDER NO. 10296 /2024

RAMESH NAIR

When the matter was called out, no one appeared on behalf of the appellant. From the record, it is observed that this appeal has come up for hearing on 15.09.2023, 07.11.2023, 23.11.2023, 20.12.2023, 09.01.2024 and 31.01.2024. However, no one appeared on any of the said dates, which shows that the appellant is not serious to pursue their appeals. Accordingly, the appeals are dismissed for non-prosecution in terms of Rule 20 of CESTAT procedure Rules, 1982 read with Section 35C (1A) proviso of Central Excise Act, 1944.

2. Both the sides are at liberty to approach this Tribunal if they wish to pursue the appeal.

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(C. L. MAHAR)
MEMBER (TECHNICAL)**