

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 3**

EXCISE APPEAL NO. 10990 OF 2014

(Arising out of OIA-SUR-EXCUS-001-APP-538-539/13-14 dated 04/12/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

ESSAR OFFSHORE SUB SEA LTD

Appellant

Essar Techno Park, Old Swan Mill Compound,
L B S Marg, Kurla,w ,
Mumbai, Maharashtra

Vs.

C.C.E. -SURAT-I

Respondent

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat,Gujarat-395001

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. RAJU, MEMBER (TECHNICAL)

Final Order No. 10696/2024

DATE OF HEARING/ DECISION: **27/03/2024**

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 have come up for hearing on 05.12.2023, 19.02.2024, 27.03.2024. However, no one appeared on any of the said dates, which shows that the appellant is not serious to pursue their appeal. Accordingly the appeal is 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.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

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