

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No. E/1653-1654/2012-EX[DB]

(Arising out of Order-in-Original No. 12/COMMR./GZB/2011-12 dated 29/03/2012 passed by Commissioner of Customs, Central Excise & Service Tax, Ghaziabad)

M/s Shyam Forgings P. Ltd.
(Nitin Agarwal, Director)

Appellant

Vs.

Commissioner of Central Excise, Ghaziabad

Respondent

Appearance:

Absent on Call, for Appellant
Shri Sandeep Kumar Singh, Deputy Commissioner (AR), for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 29/01/2019

FINAL ORDER No. **70188-70189/2019**

Per: Anil G. Shakkarwar

When the matter was called nobody appeared on behalf of the appellant. Above stated two appeals are arising out of same impugned order hence these are taken together for decision. On perusal of the facts on record, we note that during hearing for Stay Application nobody appeared on behalf of the appellant on 10.10.2012 and appeal was also dismissed for default. Further, it was restored subsequently. The appellants were given an opportunity to present their case on two earlier occasions i.e. 18th January, 2018 & 2nd

November, 2018. On both the occasions nobody appeared on behalf of the appellant. The Court Master also reports that notices are getting returned by Postal Authority stating that the firm is closed down. Under these circumstances, we are left with no option but to dismiss both the appeals for non-prosecution. However, the appellants are given liberty to apply for restoration on showing sufficient cause for non-appearance.

(Dictated in Court)

Sd/-
(Anil G. Shakkarwar)
Member (Technical)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ansari