

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

**Service Tax Misc. Application No. 60200 of 2023
in
Service Tax Appeal No. 5 of 2011**

[Arising out of Order-in-Appeal No. 235/CE/Apl/LDH/2010 dated 27.09.2010
passed by the Commissioner (Appeals), Chandigarh]

M/s ABC Paper Ltd.

SCO No. 18-19, First Floor, Sector 8-C Chandigarh,
160009

.....Appellant

VERSUS

**Commissioner of
Chandigarh**

Central Revenue Building Sector 8-C Chandigarh,
160017

of Central Excise,

.....Respondent

APPEARANCE:

Present for the Appellant: None

Present for the Respondent: Shri Anurag Kumar and Shri Ravinder Jangu,
Authorized Representatives

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

**MISC. ORDER No. 60135/2024
Final Order No. 60147/2024**

DATE OF HEARING: 21.03.2024

DATE OF DECISION: 21.03.2024

PER S. S. GARG

None appeared on behalf of the appellant.

2. On perusal of the order dated 21.08.2023 whereby it was observed that no further adjournment will be granted to the appellant as the matter pertains to the year 2011; in spite of that none is present today also. Three and four times adjournment was granted to the appellant in the past and this was the fifth adjournment. It appears that the appellant is intentionally delaying the disposal of this appeal.

3. It appears that the appellant is not interested in pursuing their appeal. Hence, the appeal is dismissed for non prosecution with the liberty to the appellant to seek restoration by moving appropriate application giving sufficient reasons for non-appearance.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)