

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Excise Appeal No. 2238 Of 2010 & Excise 1790 of 2011**

[Arising out of Order-in-Original No. 10/Ldh/2010 dated 28.04.2010 passed by the Commissioner of Central Excise, Ludhiana]

**Shirdi Overseas Imports & Exports**

851, Industrial Area-A, Ludhiana

Vs

**: Appellant**

**Commissioner of Central Excise, Ludhiana**

Central Excise House, F-Block, Rishi Nagar,  
Ludhiana, 141001

**: Respondent**

APPEARANCE:

None for the Appellant

Shri Yashpal Singh, Authorised Representative  
for the Respondent

**CORAM :**

**HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**

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

**FINAL ORDER No.**

**60234-60235/2024**

Date of Hearing:10.05.2024

Date of Decision:10.05.2024

***Per : S. S. GARG***

None appeared on behalf of the appellant and there is no request for seeking adjournment. Perusal of the order dated 10.04.2024 shows that the matter has been adjourned 7-8 times and the last opportunity was given to the appellant to appear and argue the matter. On the last date of hearing, cost of Rs. 20,000/- was imposed on the appellant and that has also not paid by the appellant. As the matter pertains to 2010, it appears that the appellant is not interested

in pursuing their appeal. Hence, the appeals are dismissed for non prosecution with the liberty to the appellant to seek restoration by moving appropriate application giving sufficient reasons for non-appearance.

*(Dictated & pronounced in the open Court)*

**(S. S. GARG)**  
MEMBER (JUDICIAL)

**(P. ANJANI KUMAR)**  
MEMBER (TECHNICAL)

*Kailash*