

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 51348 Of 2014

[Arising out of Order-in-Appeal No. CHD-EXCUS-000-APP-178 TO 179-13-14 dated 29.11.2013 passed by the Commissioner of Central Excise (Appeals) Chandigarh]

Khaitan Electricals Ltd

Plot No. 14, Sector 6,
Shimla, Himachal Pradesh 173025

: Appellant

Vs

**Commissioner of Central Excise Goods
and Service Tax, Shimla**

Complex, Ground & First floor
Chhota Shimal,
Himachal Pradesh 171002

: Respondent

Excise Appeal No. 51846 Of 2014

[Arising out of Order-in-Appeal No. CHD-EXCUS-000-APP-178 TO 179-13-14 dated 29.11.2013 passed by the Commissioner of Central Excise (Appeals) Chandigarh]

M/s Shivam Enterprises

House no. 1442, Sector 7-E,
Faridabad, Haryana 121006

: Appellant

Vs

**Commissioner of Central Excise Goods
and Service Tax, Shimla**

Complex, Ground & First floor
Chhota Shimal,
Himachal Pradesh 171002

: Respondent

APPEARANCE:

None for the Appellant

Shri Narinder Singh and Shri Kanish Saini, Authorised Representatives
for the Respondent

CORAM :

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

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

FINAL ORDER No. 61457-61458/2025

Date of Hearing:29.09.2025

Date of Decision:29.09.2025

P. ANJANI KUMAR:

None appeared for the appellant. The notice for today's hearing has also been issued to the appellant; this was the last opportunity given to the appellant and there was no request for seeking adjournment; perusal of the record, this case was adjourned four times no one has appeared. As the matter pertains to 2014, it appears that the appellants are not interested in pursuing their appeals. 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