

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 61021 of 2018**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-866-18 dated 28.03.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

**M/s S M L Isuzu Ltd.**

Village Asron, Distt. Sahid Bhagat Singh  
Nagar (Nawanshahar), Punjab-144533

**.....Appellant**

*VERSUS*

**Commissioner of Central Goods &  
Service Tax, Jalandhar**

GST Bhawan, F-Block, Rishi Nagar,  
Ludhaina, Punjab-141001

**.....Respondent**

**APPEARANCE:**

None for the Appellant

Shri Anuarg Kumar and Shri Narinder Singh, Authorized Representatives  
for the Respondent

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

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

**FINAL ORDER NO. 60066/2026**

DATE OF HEARING/DECISION: 19.01.2026

**P. ANJANI KUMAR:**

No one has appeared on behalf of the appellant nor any request for adjournment has been received from the appellant/counsel for the appellant. Perusal of the previous order dated 19.11.2025 shows that the fresh notice was also issued through the concerned Commissionerate despite that no one has appeared

today. As the case pertains to the year 2018, no further adjournment can be granted. It appears that the appellants are not interested in pursuing their appeal. Hence, the appeal is dismissed for non-prosecution with the liberty to the appellants 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)**

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