CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 52796 of 2015

[Arising out of Order-in-Appeal No. JNK-EXCUS-000-APP-054-15-16 dated 28.04.2015 passed by the Commissioner (Appeals), Central Excise, Chandigarh-II]

M/s Arjun Chemicals Pvt. Ltd. **......Appellant**
Industrial Growth Centre, Phase-I,
Samba, Jammu & Kashmir -184121

VERSUS

Commissioner of Central Excise, **......Respondent**
Chandigarh
Central Revenue Building, Plot No.19,
Sector-17C, Chandigarh-160017

WITH

Excise Appeal No. 54145 of 2015

[Arising out of Order-in-Appeal No. JNK-EXCUS-000-APP-241-15-16 dated 30.07.2015 passed by the Commissioner (Appeals), Central Excise, Chandigarh-II]

......Appellant
M/s Arjun Chemicals Pvt. Ltd.
Industrial Growth Centre, Phase-I,
Samba, Jammu & Kashmir -184121

VERSUS

Commissioner of Central Excise, **......Respondent**
Jammu & Kashmir
OB-32, Rail Head Complex,
Jammu & Kashmir - 180012

APPEARANCE:

None for the Appellant

Shri Yashpal Singh, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.60067-60068/2026

DATE OF HEARING/DECISION: 19.01.2026

P. ANJANI KUMAR:

No one has appeared on behalf of the appellants nor any request for adjournment has been received from the appellant/ counsel for the appellant. Perusal of the previous order dated 30.07.2025 shows that the fresh notice was also issued through the concerned Commissionerate. The Department has also produced on record Panchnama dated 12.11.2025 showing that the factory of the appellant was found close and no authorized representative of the said unit was present for taking the hearing notice. The said notice was pasted on the gate of premise of the factory.

2. Learned Authorized Representative for the Revenue submits that this Tribunal vide Final Order No.60148/2024 dated 22.03.2024 has dismissed the appellant's appeal, bearing appeal No. E/1615/2012, for non-prosecution with the liberty to seek restoration by moving appropriate application but till date, they do not move any restoration application in that case.

3. It appears that the appellant's factory is closed and they are not interested in pursuing their appeals. Hence, both the appeals are dismissed for non-prosecution with the liberty to the appellants to

seek restoration by moving appropriate applications 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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