

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI
[COURT : Division Bench B1]**

Appeal No.: ST/00067/2012

[Arising out of Order-in-Appeal No. 342/2011 dated
18.11.2011 passed by the Commissioner of Central Excise
(Appeals), Madurai]

M/s. NYK Line (India) Ltd., : **Appellant**
4/39-D, First Floor,
New Salt Colony,
Tuticorin – 628 003

Versus

The Commissioner of G.S.T. & Central Excise, : **Respondent**
Madurai Commissionerate

Appearance:-

None

for the Appellant

Shri. B. Balamurugan, AC (AR)

for the Respondent

CORAM:

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Hon'ble Shri P. Dinesha, Member (Judicial)

Date of Hearing: 10.12.2018

Final Order No. **43071 / 2018**

Per Madhu Mohan Damodhar :

The appellants were not present in person nor were they represented by counsel.

2. The appellants were not represented even for the last three hearings viz., on 03.05.2018, 13.07.2018 and 20.09.2018. In fact, in the

hearing on 13.07.2018, it had been specifically ordered in the order-sheet as under :

“None for appellant. Matter had been adjourned to today’s date on 03.05.2018 on written request of appellant. However, no notice appears to have been issued. Hence, one more opportunity to be given as last chance. Next hearing on 20.09.2018. Last chance. Registry to please issue notice.”

3. The appeal is of the year 2012. Further, the amount of tax disputed is only around Rs. 1,27,927/-.
4. In the circumstances of the case, it is only to be concluded that appellant is not interested in prosecuting the matter. The appeal is therefore **dismissed for non-prosecution.**

(Dictated and pronounced in open court)

(P Dinesha)
Member (Judicial)

(Madhu Mohan Damodhar)
Member (Technical)

Sdd