

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

Appeal No.: ST/00673/2012

[Arising out of Order-in-Appeal No. 34/2012-ST (RF)
dated 29.08.2012 passed by the Commissioner of Central
Excise (Appeals), Salem]

M/s. M. Chandrasekaran, : **Appellant**
10-C, Sankaralayam Layout,
Salem – 636 001

Versus

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

Appearance:-

None

for the Appellant

Shri. S. Govindarajan, AC (AR)

for the Respondent

CORAM:

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)

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

Date of Hearing/Decision: 14.01.2019

Final Order No. 40117 / 2019

Per Bench :

Appellant was neither present in person nor represented by
any authorized representative.

2. We find that the Notice dated 10.12.2018 had been sent to the
appellants for today's hearing. However, the same has been
returned by the postal authorities undelivered. We also take note

that the amount in dispute in this matter is only Rs. 66,674/-. It therefore appears to reason that the appellant is not interested in pursuing the matter for the above reasons.

3. The appeal is dismissed for non-prosecution as also on monetary limits.

(Dictated and pronounced in open court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S.)
Member (Judicial)

Sdd