

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL  
SOUTH ZONAL BENCH, CHENNAI**

**Appeal No. C/348/2012**

(Arising out of Order-in-Appeal No. 153/2012 dated 16.8.2012 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Coimbatore)

M/s. HDFC Bank Ltd.

Appellant

Vs.

Commissioner of GST & Central Excise  
Coimbatore

Respondent

Appearance

None for the Appellant

Shri K. Veerabhadra Reddy, ADC (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: **17.01.2019**

Final Order No. **40113 / 2019**

**Per Bench**

The above appeal was listed for hearing today.

2. None appeared for the appellant though notices were issued. Earlier the appeal was listed for hearing on several dates i.e. 11.6.2018, 3.7.2018, 6.9.2018 and was adjourned on the request of the proxy counsel. Today also there is no representation or request for adjournment. Due to the

continuous absence of the appellant and counsel, it is presumed that the appellant is not interested in prosecuting the matter. Further, the amount involved is only Rs.76,000/- and as per the provisions of Section 35B of Central Excise Act, 1944, the appeal is liable to be dismissed on monetary limits. Hence, the appeal is dismissed both on the ground of non-prosecution and also on monetary limit.

(Operative portion of the order was  
pronounced in open court)

**(Madhu Mohan Damodhar)**  
Member (Technical)

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

Rex