

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

Appeal Nos.: E/40858, 40859, 40878, 40879/2013

Sl. No.	Appeal No.	Appellant	Respondent
1.	E/40858/2013	M/s. Four R Associates	Commissioner of G.S.T. & C.Ex., Chennai South
2.	E/40859/2013	M/s. Microspares	Commissioner of G.S.T. & C.Ex., Chennai South
3.	E/40878/2013	M/s. U & S Solutions	Commissioner of G.S.T. & C.Ex., Chennai South
4.	E/40879/2013	M/s. Southern Spares & Services	Commissioner of G.S.T. & C.Ex., Chennai South
Arising out Order-in-Original No. 58/2012 dated 31.12.2012 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, Nandanam, Chennai			

Appearance:-

None

for the Appellants

Shri. S. Govindarajan, AC (AR)

for the Respondents

CORAM:

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

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

Date of Hearing/Decision: 08.03.2019

Final Order Nos. **40430-40433 / 2019**

Per Bench :

The appellants were neither present in person nor were they represented by any legal counsel.

2. On going through the file, it is seen that the notice for hearing dated 25.01.2019, conveying information about the hearing of today, had been sent to the appellants as per the addresses given by them

in the Form E.A.-3. Hearing notice had also been sent to the Consultant for the appellants. It is further seen that the notice to M/s. Four R Associates has been returned undelivered by the Postal Authorities with the note “not known”.

3. In the circumstances, it appears to reason that the appellants are not interested in prosecuting the matter. Hence, the appeals are **dismissed for non-prosecution.**

(Dictated and pronounced in open court)

(P Dinesha)
Member (Judicial)

(Madhu Mohan Damodhar)
Member (Technical)

Sdd