

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

**Service Tax Appeal No.40114 of 2013**

(Arising out of Order in Appeal No. 225/2012 dated 19.10.2012 passed by the Commissioner of Central Excise (Appeals), Madurai)

**Shri P. Poornachandran**

14-C, Chockalinga Nagar  
P.P. Chavadi,  
Madurai – 625 010.

**Appellant**

Vs.

**Commissioner of GST & Central Excise**

4, Lal Bhagadur Sastri Marg  
Bibikulam,  
Madurai – 625 002.

**Respondent**

**APPEARANCE:**

None for the Appellant  
Shri M. Ambe, DC (AR) for the Respondent

**CORAM**

**Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)**  
**Hon'ble Shri M. Ajit Kumar, Member (Technical)**

Final Order No. 40488/2023

Date of Hearing : 26.06.2023  
Date of Decision: 26.06.2023

**Per Ms. Sulekha Beevi C. S.,**

None for the appellant. The matter came up for hearing on 23.2.2023, 5.4.2023 as well as on 1.5.2023. There is continuously no appearance for the appellant. Even today there is no representation on behalf of the appellant. The learned counsel Shri S. Renganathan through his memo dated 5.4.2023 has submitted that the appellant

has opted for SVDLR scheme but however has not furnished relevant forms before the Tribunal. It is also submitted that he is withdrawing the vakalat. Taking note of these facts, we presume that the appellant is not interested in pursuing the appeal. The appeal is dismissed for default in terms of Rule 20 of CESTAT (Procedure) Rules, 1982.

(Dictated and pronounced in open court)

**(M. AJIT KUMAR)**  
Member (Technical)

**(SULEKHA BEEVI C.S.)**  
Member (Judicial)

Rex