

There is no representation for the appellant. The matter had come up for hearing on 28.01.2020 and the learned counsel

Sri R. Parthasarathy appearing for the appellant submitted that they are relinquishing the vakalat on behalf the appellant. On the same day, Sri Manickam Narayanan appeared as authorized representative of the assessee and requested time to engage a new counsel. The matter was adjourned to 04.03.2020. On that date, Sri Saravanan, Consultant appeared and requested time to file vakalat on behalf of the assessee and the matter was adjourned to 29.04.2020. As there was no division bench the matter was later listed and called on 21.09.2021 and adjourned to the next available Division Bench. There was no representation for the appellant. On 21.10.2021 also, there was no representation and the matter was adjourned to 08.06.2022. After commencement of Regular Division Bench, the matter came up for hearing on 03.02.2023. Sri Raghavan Ramabadran, learned counsel on behalf of Sri Parthasarathy submitted that they have withdrawn the vakalat for the appellant. Taking note of this, the Bench directed the Registry to issue notice to the appellant directly and the matter was adjourned to 07.03.2023. On this date, learned counsel Dr. S. Krishnanandh vide email requested time to file vakalat. A final opportunity was given and matter was adjourned to 11.04.2023. On this date, there was no appearance for the appellant and the matter was adjourned to 05.06.2023. On that date, the appeal was adjourned as last and final chance to 25.07.2023. Learned counsel Dr. S. Krishnanandh vide email requested time to file vakalat and was adjourned to 14.08.2023. Till date, there is no vakalat for the appellant and there

is no appearance on behalf of the appellant. It is presumed that the appellant is not interested in prosecuting the appeal. As several adjournments have already been given in the matter, we are not inclined to adjourn again. Appeal is dismissed for default as per Rule 20 of CESTAT (Procedure) Rules, 1982.

(dictated and pronounced in court)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

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sd/-

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