

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 41952 of 2014

(Arising out of Order-in-Appeal No.02/2014 (P) (D) dated 03.01.2014 passed by the Commissioner of Central Excise (Appeals), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034)

The Pondicherry Cooperative Sugar Mills Ltd.

...Appellant

1, Lingareddipalayam,
Katterikuppam Post,
Puducherry 605 502.

Versus

Commissioner of GST and Central Excise

...Respondent

Puducherry Commissionerate,
Goubert Avenue (Beach Road),
Puducherry 605 001.

APPEARANCE:

For the Appellant : None

For the Respondent : Shri N. Sathyanarayanan, Authorized Representative

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.40850/2024

DATE OF HEARING : 11.07.2024

DATE OF DECISION: 11.07.2024

Order : Per Bench

None for the appellant. A notice was issued informing the date of hearing by Registered post to the appellant as well as the Consultant who appeared for the appellant. Notice has been returned with the endorsement "*addressee left without instructions*". The matter was posted for hearing on 26.02.2024, 27.03.2024 and 09.05.2024. The appellant is not represented on these dates. It is presumed that the appellant is not interested in prosecuting the appeal. The appeal is dismissed for default in terms of Rule 20 of CESTAT (Procedure) Rules, 1982.

(Order dictated and pronounced in open court)

sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

sd/-
(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)