CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 42457 of 2014

(Arising out of Order-in-Appeal No.MAD-CEX-000-APP-029-14 dated 08.08.2014 passed by Commissioner of Central Excise (Appeals), Lal Bahadur Shashtri Marg, C.R. Buildings, Madurai- 625 002)

M/s.Shri Renuga Soft-x Towels ... Appellant
Mariammankoilpatti,
Theni – 625 531
Tamil Nadu.

VERSUS

Commissioner of GST & Central Excise .... Respondent
Madurai Commissionerate,
Lal Bahadur Shashtri Marg,
C.R. Buildings, Bibikulam,
Madurai 625 002.

APPEARANCE:

None for the Appellant
Shri Harendra Singh Pal, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER No.40283/2025

DATE OF HEARING: 27.02.2025
DATE OF DECISION: 27.02.2025

None for the appellant, nor is there any request for adjournment; From the previous note sheets, I find that sufficient opportunities have been given. However, there is no representation even to seek adjournment. Hence, it appears that the appellant is not serious in pursuing the appeal. Accordingly, the appeal is dismissed for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

2. In this regard, I draw support from the Order of the Hon'ble Apex Court in the case of **Benny Dsouza & Ors. vs. Melwin Dsouza & Ors**. [Petition(s) for Special Leave to Appeal (C) No(s). 23809/2023], dated 24.11.2023 wherein, while examining the dismissal of appeal on merits in the context of Order XLI Rule 17 of the CPC, the Hon'ble Supreme Court has held that "…*If the appellant does not appear when the appeal is called for hearing it can only be dismissed for non- prosecution and not on merits".*

3. Appeal stands dismissed as indicated above.

(Order dictated and pronounced in open court)

sd/-

(P.DINESHA)
Member (Judicial)

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