CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Excise Appeal No. 41431 of 2015

(Arising out of Order-in-Original No.16/2014 (Commr.) dated 31.12.2014 passed by Commissioner of Customs, Central Excise & Service Tax, 6/7, A.T.D. Street, Race Course, Coimbatore 641 018)

M/s.Cheran Steel Rolling Mills **.... Appellant**
S.F. No.342/2, Mettupalyam Road,
Coimbatore 641 029.

VERSUS

The Commissioner of GST &
Central Excise, **... Respondent**
6/7, ATD Street,
Race Course Road,
Coimbatore 641 018.

APPEARANCE :

None for the Appellant
Shri Anoop Singh, Authorized Representative for the Respondent

CORAM :

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40338/2025

DATE OF HEARING : 12.03.2025
DATE OF DECISION :12.03.2025

Per: Shri P. Dinesha

We find that notice sent by both Registry as well as through Department has returned unserved. Notice has been addressed to the address mentioned in Form No. E.A.3 of Appeal.

2. In view of the above, it appears that the appellant is not serious in pursuing this appeal and hence, the appeal is dismissed for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

3. In this regard, we 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".*

4. Appeal stands dismissed as indicated above.

(Dictated and pronounced in open court)

sd/-	sd/-
(M. AJIT KUMAR)	**(P. DINESHA)**
Member (Technical)	Member (Judicial)

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