

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

REGIONAL BENCH - COURT No. III

Excise Appeal No. 42183 of 2015

(Arising out of Order-in-Appeal No.181/2015 (CXA-I) dated 27.07.2015 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034)

M/s.Victory Electricals Ltd.

.... Appellant

No.850/64/B, T.H. Road,
Near Royal Enfield Limited,
Tiruvottiyur,
Chennai 600 010.

VERSUS

**The Commissioner of GST &
Central Excise,**

... Respondent

Chennai North Commissionerate,
26/1, Nungambakkam High Road,
Nungambakkam,
Chennai 600 034.

APPEARANCE :

None Advocate for the Appellant
Ms. Anandalakshmi Ganeshram, Authorized Representative
for the Respondent

CORAM :

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

FINAL ORDER No.40655/2025

DATE OF HEARING : 23.06.2025

DATE OF DECISION :23.06.2025

Per: Shri P. Dinesha

None for the Appellant. The notice was sent through Department and it is reported that "during physical verification, no such address or firm exists at the address given". Hence, it is presumed that the appellant is not serious in pursuing the appeal as there has been no representation. Hence, 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, 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"*.

3. Appeal stands dismissed as indicated above.

(Dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
Member (Technical)

(P. DINESHA)
Member (Judicial)