

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

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 40109 of 2016

(Arising out of Order-in-Original No.16/2015-(ST-COMMR) dated 23.10.2015 passed by Commissioner of Central Excise, No.1, Foulks Compound, Anai Road, Salem 636 001)

M/s.Ran India Steels Pvt. Ltd.

.... Appellant

Unit II, SF No.255/6A2, Nallur Village,
Kavundipalayam Post, Kandampalayam via,
Paramathi-Velur Taluk – 637 203
Namakkal District.

VERSUS

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

... Respondent

No.1, Foulks Compound, Anaimeedu,
Salem 636 001.

APPEARANCE :

None for the Appellant
Shri M. Selvakumar, Authorized Representative
for the Respondent

CORAM :

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

FINAL ORDER No.40780/2025

DATE OF HEARING : 31.07.2025
DATE OF DECISION : 31.07.2025

Per: Shri P. Dinesha

None for the Appellant, nor is there any request for adjournment. Registry as well as Department served notice to the Appellant which have come back unserved. The Appellant is also not bothered to intimate about change in the address given in Appeal Form No. S.T-5. In view of above, we find 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.

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)