

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

REGIONAL BENCH - COURT No. III

Excise Appeal No. 40978 of 2016

(Arising out of Order-in-Original No. 06/2015 dated 20.10.2015 passed by Commissioner of Central Excise, Chennai)

M/s. Sayee Packers,

..... Appellant

Represented by its Proprietor,
K. Ashok Nambiar,
P. No.333. SIDCO Women's Industrial Estate,
Velllanur Village,
Thirumullaivoyal, Chennai-600 062.

VERSUS

Commissioner of GST & Central Excise

.... Respondent

Chennai North Commissionerate,
No.26/1, Mahathma Gandhi Road,
Nungambakkam,
Chennai-600 034.

APPEARANCE:

None for the Appellant

Shri Sanjay Kakkar, Authorized Representative for the Respondent

CORAM:

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

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

FINAL ORDER No.41232/2025

DATE OF HEARING: 03.11.2025

DATE OF DECISION: 03.11.2025

Per Mr. P. Dinesha

None for the appellant, no representation also on most of the earlier hearing dates and the notice sent through the Department also appears to have remained undelivered by the Postal Department with an endorsement 'left'.

2. The notice have been sent to the postal address given in the Appeal Memorandum but however, any change in the same have not been communicated and hence, we are of the view that the appellant is not serious in pursuing this appeal. Accordingly, we dismiss the appeal 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.

(Order dictated and pronounced in open court)

(VASA SESHAGIRI RAO)
Member (Technical)

(P.DINESHA)
Member (Judicial)