

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

REGIONAL BENCH - COURT No. III

Excise Appeal No. 41896 of 2016

(Arising out of Order-in-Original No.32/2016-Commr dated 30.06.2016
passed by Commissioner of Central Excise & Customs & Service Tax, 6/7,
A.T.D. Street, Race Course, Coimbatore 641 018.)

M/s.Karur KCP Packkagings Ltd. (Unit-II).... Appellant

SF.No.661/1, 661/2C, 635B, 636A,
635/A4, 636/B2, 666/2B
Marchinaickenpalayam,
Ambarampalayam,
Pollachi,
Coimbatore 642 103.

VERSUS

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

6/7, A.T. D. Street,
Race Course Road,
Coimbatore 641 018.

... Respondent

WITH

Excise Appeal No. 41897 of 2016

(Arising out of Order-in-Original No.32/2016-Commr dated 30.06.2016
passed by Commissioner of Central Excise & Customs & Service Tax, 6/7,
A.T.D. Street, Race Course, Coimbatore 641 018.)

M/s.Karur KCP Packkagings Ltd. (Unit-II).... Appellant

SF.No.661/1, 661/2C, 635B, 636A,
635/A4, 636/B2, 666/2B
Marchinaickenpalayam,
Ambarampalayam,
Pollachi,
Coimbatore 642 103.

VERSUS

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

6/7, A.T. D. Street,
Race Course Road,
Coimbatore 641 018.

... Respondent

APPEARANCE :

None for the Appellant

Smt. O.M. Reena, Authorized Representative for the Respondent

CORAM :

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

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

FINAL ORDER Nos.41267-41268/2025

DATE OF HEARING : 10.11.2025

DATE OF DECISION :10.11.2025

Per: Shri Vasa Seshagiri Rao

None for the Appellants, nor is there any request for adjournment, notices sent by the Registry and also through the Department to the address given in the Appeal Memorandum have been returned 'unserved'. Any change of their address also is not communicated and hence, it appears that the Appellants are not interested in pursuing the Appeals and hence, the Appeals are 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. Appeals stand dismissed as indicated above.

(order dictated and pronounced in open court)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)

sd/-

(P. DINESHA)
Member (Judicial)