CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 41272 of 2015

(Arising out of Order-in-Appeal No.49/2015-ST dated 19.03.2015 passed by Commissioner of Central Excise (Appeals-I Coimbatore), Circuit Office @ Salem Commissionerate)

M/s.Sri Ganapathy Engineering Works .... Appellant
20/7, Perumal Illam,
Indra Nagar,
Vasavi College Post,
Erode 638 316.

VERSUS

The Commissioner of GST &
Central Excise, ... Respondent
No.1, Foulks Compound,
Anai Road,
Salem 636 001.

APPEARANCE :

None for the Appellant
Shri N. Satyanarayana, Authorized Representative
for the Respondent

CORAM :

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

FINAL ORDER No.40556/2026

DATE OF HEARING : 04.05.2026
DATE OF DECISION : 04.05.2026

Per : Bench

None for the Appellant, nor is there any request for adjournment. We find from the order sheet notings that despite service of notices, Appellant has not bothered to appear and hence, it appears that the Appellant is not interested in pursuing the Appeal. We therefore dismiss the Appeal 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)

sd/- sd/-

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

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