IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Service Tax Appeal No. 40360 of 2016

(Arising out of Order-in-Appeal No. 376/2015 (CXA-II) dated 26.11.2015 passed by the Commissioner of Central Excise (Appeals – II), Chennai)

The Pondicherry Cooperative Sugar Mills Ltd. **Appellant**
No. 1, Lingaraddipalayam
Katteriduppam Post
Puducherry – 605 502.

Vs.

Commissioner of GST & Central Excise **Respondent**
No. 1, Goubert Avenue
Puducherry – 605 001.

<u>APPEARANCE:</u>

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

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)
Hon'ble Shri M. Ajit Kumar, Member (Technical)

FINAL ORDER NO. 40948/2026

Date of Hearing: 21.08.2026
Date of Decision: 21.08.2026

Per Bench,

None for the appellant, nor is there any request for adjournment. Despite service of notice by RPAD, from the previous dates of order sheet notings, we find that number of opportunities have been given. However, the appellant has not appeared on any of the hearing dates. 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 Supreme 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.

(Order dictated and pronounced in open court)

(**M. AJIT KUMAR**)
Member (Technical)

(**P. DINESHA**)
Member (Judicial)

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