

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 50034 of 2019

(Arising out of Order-in-Appeal No. 365-366 (SM)/CE/JPR/2018 dated 30.08.2018 passed by the Commissioner (Appeals), Central Excise & Central Goods & Services Tax, Jaipur)

Shri Raghunandan Chhimpa

...Appellant

SP-2-873, Rico Industrial Area
Pathredi, Bhiwadi
Rajasthan-301707

VERSUS

**Commissioner of Central Goods And Service
Tax, Customs And Excise,**

...Respondent

A block, Surya Nagar
Alwar, Rajasthan

APPEARANCE:

None for the Appellant

Shri Rakesh Agarwal, Authorized Representative of the Department

CORAM :

HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT

HON'BLE MR. P. V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/Decision: December 09, 2024

FINAL ORDER NO. 59880/2024

JUSTICE DILIP GUPTA

Case has been called out but no one has appeared on behalf of the appellant. In fact no one has been appearing on behalf of the appellant when the case was called out earlier on 04.10.2023, 11.12.2023, 06.03.2024, 22.05.2024, 19.08.2024 and 21.08.2024. On 06.03.2024, the bench made it clear that since the appeal is of the year 2019, and nobody has been appearing, the matter would be listed on 22.05.2024, and may be heard even if the appellant does not appear. In such circumstances, we have perused the memo of appeal and have heard learned authorised representative appearing for the department.

2. Learned authorised representative appearing for the department has produced copy of the order dated 04.11.2024 in the matter of the **M/s Tamra Dhatu Udyog Pvt Ltd versus Commissioner of Central Goods and Service Tax and Central Excise, Alwar¹** and has pointed out that the appeal filed by the main noticee was dismissed. Learned authorised representative has also referred to paragraph 9 of the order in which the bench has recorded a categorical finding that the authorities have rightly imposed penalties on the company as well as on the Director.

4. In view of the aforesaid finding contained in the order dated 04.11.2024, the present appeal would have to be dismissed and is dismissed.

(Order dictated and pronounced in the open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Diksha