IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 4.1.2018

Appeal No. E/55872/2013-SM

(Arising out of Order-in-Appeal No. 75/CE/DLH/2012 dated 29.10.2012 passed by the Commissioner (Appeals), Central Excise & Service Tax, New Delhi)

M/s Suneet Approtech (P) Ltd. Appellant

Vs.

CCE, Delhi-I Respondent

Appearance

None - for the appellant

Shri U. Sengraj, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**

Final Order No. 50372/2018

Per S.K. Mohanty :

When the matter called for hearing, none appeared for the appellant and also there is no request for adjourning the matter.

2. On perusal of the case records, I find that the appeal was listed on different dates i.e. on 20.1.2017, 22.3.2017, 16.5.2017, 28.6.2017, 29.8.2017, 11.9.2017, 3.10.2017, 11.10.2017, 30.11.2017 and 18.12.2017. On the last date of hearing, the bench has specifically adjourned the hearing to 4.1.2018, mentioning in the order sheet "as last chance". It transpires from the above, that the appellant is not interested in pursuing its right of appeal conferred in the statute.

Thus, with the help of ld. DR, I proceed to decide the appeal on merits.

3. The ld. Commissioner (Appeals) vide the impugned order has denied the SSI benefit, holding that the appellant had not produced the documentary evidences regarding its entitlement to the SSI benefit. Further, he also observed that the finished goods were cleared by the appellant without payment of duty, which has also been accepted by the appellant and voluntarily deposited the duty along with interest. Since the appellant has not produced the documentary evidence regarding its entitlement of the SSI exemption and availment of Cenvat credit on the purchases made on or after 6.9.2007, I am of the view that denial of SSI exemption by the authorities below is proper and justified. Further, I also find that removal of goods from the factory without payment of Central Excise duty has not been contested specifically by the appellant and the duty amount was voluntarily deposited by it. Accordingly, I do not find any substance in this appeal filed by the appellant.

4. Therefore, I do not find any infirmity in the impugned order and thus, dismiss the appeal filed by the appellant.

(Pronounced in Court)

(S.K. Mohanty)
Member (Judicial)

RM