

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA**

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 76443 of 2018

(Arising out of Order-in-Appeal No. 129/DGP-C.Ex/2018 Dated 01.02.2018 passed by Commissioner, Siliguri Appeals)

M/s. SPS Steels Rolling Mills Ltd.

(Dr. Zakir Hussain Avenue, ABL Township, Durgapur,
Dist. Bardhaman-713206)

Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Durgapur

(Satyajit Roy Sarani, City Centre, Durgapur, W.B.-713216)

Respondent

APPEARANCE :

None for the Appellant

Mr. S. Mukhopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. ANIL CHOUDHURY, MEMBER (JUDICIAL)

FINAL ORDER NO.75616/2023

Date of Hearing : 08 June 2023

Date of Decision : 08 June 2023

PER ANIL CHOUDHURY

When the matter is called for hearing, no one appeared on behalf of the Appellant. No adjournment application has also been submitted by the appellant.

2. It is seen from the Order sheet that this matter has been coming up for hearing since 10th June 2022. On 10th June 2022, this Tribunal noticed that the appellant has not filed copy of Order-in-Original and Show Cause Notice. Accordingly, defect memo was issued to the appellant and notice has been served for rectifying the defect. However, there is no compliance as noticed by this Tribunal by Order Sheet dated 12 September 2022, 13 October 2022 and last on 12 January 2023.

3. It appears that appellant is not interested in pursuing their appeal. Accordingly, appeal is dismissed for non-prosecution. Liberty is granted to the appellant to approach the Tribunal for restoration, on grounds to be shown, within a period of 60 days from the date of receipt of this order.

(Dictated and pronounced in the open court.)

Sd/-

**(Anil Choudhary)
Member (Judicial)**

Pooja