

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 72057 of 2013  
Excise Appeal No. 72058 of 2013**

**Gena Pharmaceuticals  
Shree Vijay Kanoria**

**Appellant**

*VERSUS*

**Commr. of Central Excise, Kolkata-II**

**Respondent**

|                            |                                               |
|----------------------------|-----------------------------------------------|
| Present for the Appellant  | : None                                        |
| Present for the Respondent | : Mr. K. Chowdhury, Authorized Representative |

Date of Hearing : 06 February 2024

**ORDER**

These appeals were earlier decided vide Final Order No. 75972-75973/2018 on 04/05/2018. Being aggrieved by these Orders, the Revenue filed an Appeal before the Hon'ble High Court of Calcutta, which vide their Order dated 28/03/2019, set aside the Final Orders and remanded the matter back to the Tribunal to go into various factual details and pass a considered Order.

2. We observe from the Appeal file that during the last three Hearings, from April 2021 to June 2023, the Appellant has failed to appear and adjournments have been granted. Even today, no one is present on behalf of the Appellant.

3. On going through the case records, it is seen that the matter was argued on 05/08/2019 consequent to the High Court's Order and the Order was reserved on that day. However, since no Final Order was passed, the Appeal has been re-listed for hearing on many occasions and the Appellant has not been appearing subsequently.

4. Since the issue pertains to the year 2013 and there is a specific Order passed by the Hon'ble High Court to verify the details and pass a proper Order by Tribunal, we cannot on to back this Appeal forever at Tribunal.

5. As the Appellants are regularly absenting themselves, it seems that they are not cooperating to ensure that their Appeals are decided in a timely manner.

6. In the interest of justice, we grant one more adjournment and post these matters on **21<sup>st</sup> march 2024**. On that day, with or without presence of the Appellant or their Advocate, the issue will be decided on merits based on the documents available on record.

7. The Registry is directed to ensure that the present Daily Order Copy is served on the Appellant and Advocate on Record by way of e-mail as well as by way of Speed Post.

8. We are also directing the Office of the AR to serve a copy of this Order to the Appellant through the Jurisdictional Commissionerate so that it is ensured that the Appellant is fully aware of next date of hearing.

**(R. Muralidhar)**  
**Member (Judicial)**

**(Rajeev Tandon)**  
**Member (Technical)**

Pooja