

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

REGIONAL BENCH – COURT NO.2

**Excise Appeal No. 77903 of 2018**

(Arising out of Order-in-Appeal No. 169/KA-I/2018 dated 24.04.2018 passed by Commissioner of CGST & CX, Bolpur)

**Shivam India Ltd.**

Angadpur Industrial Area, Durgapur-15, Dist.-Burdwan, W.B.

**Appellant**

*VERSUS*

**Commissioner of CGST & CX, Bolpur Commissionerate**

Nanoor Chandidas Road, Sian, Bolpur, Dist.-Birbhum, West Bengal

**Respondent**

**APPEARANCE :**

None for the Appellant

Shri S.K.Jha, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)**

**HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)**

**FINAL ORDER NO 77957/2025..**

DATE OF HEARING : 17.12.2025

DATE OF DECISION : 17.12.2025

**Per K.Anpazhakan:**

When the matter was called, none appeared on behalf of the appellant. Nor any request for adjournment has been received by the Registry. The present matter came up for hearing earlier on several occasions but nobody appeared on behalf of the appellant. Today, i.e. 17.12.2025, also, the appellant was absent. It seems that the appellant is not interested to pursue their appeal before the Tribunal. Accordingly, the appeal is dismissed for non-prosecution with a liberty to re-open their case by filing an application for restoration of their appeal.

(Pronounced in the open court)

**(Ashok Jindal)  
Member (Judicial)**

**(K.Anpazhakan)  
Member (Technical)**

RG