

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA**

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 75731 of 2017

(Arising out of Order-in-Original No. 01-02/COMMR/DENOVO/CE/ADJN/KOL-V/2017 dated 06.02.2017 passed by the Commissioner of Central Excise, Kolkata-V Commissionerate, Kendriya Utpad Shulk Bhawan, 180, Rajdanga Main Road, Shantipally, Kolkata – 700 107)

M/s. Dimond Polymers Private Limited : **Appellant**
[Erstwhile 'M/s. Tara Holdings Private Limited']
3, Shaheed Nityananda Saha Sarani,
Kolkata – 700 001

VERSUS

Commissioner of Central Excise : **Respondent**
Kolkata-V Commissionerate,
180, Rajdanga Main Road, Shantipally,
Kolkata – 700 107

AND

Excise Appeal No. 75732 of 2017

(Arising out of Order-in-Original No. 01-02/COMMR/DENOVO/CE/ADJN/KOL-V/2017 dated 06.02.2017 passed by the Commissioner of Central Excise, Kolkata-V Commissionerate, Kendriya Utpad Shulk Bhawan, 180, Rajdanga Main Road, Shantipally, Kolkata – 700 107)

Tara Chand Jain : **Appellant**
3, Shaheed Nityananda Saha Sarani,
Kolkata – 700 001

VERSUS

Commissioner of Central Excise : **Respondent**
Kolkata-V Commissionerate,
180, Rajdanga Main Road, Shantipally,
Kolkata – 700 107

APPEARANCE:

None for the Appellant(s)

Shri Debapriya Sue, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NOS. 75052-75053 / 2026

DATE OF HEARING / DECISION: 13.01.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

Today when the matter was called for hearing, none appeared on behalf of the appellants nor was any request for adjournment received from them, despite notice. It is seen that the notice of hearing issued by the Registry has been returned undelivered by the postal authorities, with the remark "No such addressee in this address". It is also observed from the records that the matter had come up before the Bench on prior occasions, even wherein the appellants had failed to appear. Therefore, it appears that the appellants are not interested in pursuing these appeals before the Tribunal.

2. In these circumstances, the appeals are dismissed for non-prosecution, with liberty being granted to the appellants to pursue for reopening their cases by way of filing applications for restoration of the appeals, if they so desire.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd