

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76662 of 2017

(Arising out of De Novo Order No. DGR-EXCUS-000-COM-034-16-17 dated 23.03.2017 passed by the Commissioner of Customs, Central Excise and Service Tax, Durgapur Commissionerate, Satyajit Roy Sarani, City Centre, Durgapur – 713 216, Burdwan, West Bengal)

M/s. Divya Jyoti Sponge Iron Private Limited : **Appellant**
Vill.: Nandanpur, Bhadua,
P.S.: Mejia,
District: Bankura (West Bengal)

VERSUS

Commissioner of Central Excise : **Respondent**
Durgapur Commissionerate,
Satyajit Roy Sarani, City Centre, Durgapur – 713 216,
District: Burdwan (West Bengal)

AND

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Shri Anil Jain, Director, : **Appellant**
M/s. Divya Jyoti Sponge Iron Private Limited
Vill.: Nandanpur, Bhadua,
P.S.: Mejia,
District: Bankura (West Bengal)

VERSUS

Commissioner of Central Excise : **Respondent**
Durgapur Commissionerate,
Satyajit Roy Sarani, City Centre, Durgapur – 713 216,
District: Burdwan (West Bengal)

APPEARANCE:

None for the Appellant(s)

Shri P. Das and Shri D. Sue, Authorized Representatives, for the Respondent

CORAM:

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

FINAL ORDER NOs. 75669-75670 / 2026

DATE OF HEARING / DECISION: 10.06.2026

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 observed from the records that this matter had already come up before the Bench on prior occasions and sufficient opportunities have already been given to the appellants. However, despite repeated adjournments, they have failed to appear today. Therefore, it is gathered that the appellants are not interested in pursuing the present 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