IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT MUMBAI
COURT No. I

Diary No. 898542018 (Excise)

(Arising out of Order-in-Appeal No. NSK-EXCUS-000-APPL/86/17-18 dated 15.6.2018 passed by Commissioner of Central Excise & Central Tax (Appeals), Nashik)

Powerdeal Energy Systems Pvt. Ltd. **Appellant**

Vs.

Commissioner of Central Excise & ST, Nashik **Respondent**

Appearance:

None for appellant
Ms. A.S. Parab, Assistant Commissioner (AR), for respondent

CORAM:

Hon'ble Dr. D.M. Misra, Member (Judicial)
Hon'ble Mr. P. Anjani Kumar, Member (Technical)

Date of Hearing: 25.02.2019
Date of Decision: 25.02.2019

Interim Order No. 4/2019

Per: Dr. D.M. Misra

None present for the appellant. Heard the learned AR for the Revenue.

2. The learned AR for the Revenue has submitted that in spite of issuing Defect Memo, as the appellant has failed to comply with the provisions of Section 35F of the Central Excise Act, 1944, the appellant has failed

to deposit the requisite amount to pursue the appeal before this forum. Also, from the file we find a note of the Assistant Registrar, whereunder he has recorded that the appellant has not complied with the Defect Memo issued to them; also not placed the necessary challan indicating proof of payment of the pre-deposit amount.

3. In the result, the appeal is not maintainable. Accordingly, the same is dismissed.

(Pronounced in court)

(P. Anjani Kumar)
Member (Technical)

(Dr. D.M. Misra)
Member (Judicial)

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