IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

APPEAL NO. ST/88179/2018

(Arising out of Order-in-Appeal No. NGP-1/APPL/14 to 16/2017-18 dated 02.02.2018 passed by the Commissioner of CGST & Central Excise (Appeals), Nagpur-I.)

M/s Excelize Software Pvt. Ltd. Appellant

Vs.

Commissioner of CE & ST, Aurangabad Respondent

Appearance:

None for Appellant
Mr. Onil Shivdikar, Assistant Commissioner (AR) for Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

Date of Hearing: 15.02.2019
Date of Decision: 15.02.2019

ORDER NO. A/85465/2019

Appellant is absent but a written request is received from the appellant with annexed copy of Order-in-Appeal No. NGP-1/APPL/14 -16/2017-18 dated 02.02.2018 passed by the Commissioner of CGST & Central Excise (Appeals), Nagpur-I, in respect of appellant's own case that arose from another Order-in-Original, seeking disposal of appeal on the basis of appeal memo by way of remanding the same as has been done by the Commissioner of CGST & Central Excise (Appeals), Nashik.

2. On perusal of the case records, it is found that against three Orders-in-Original that was disposed of by way of one Order-in-Appeal No. NGP-1/APPL/14 to 16/2017-18 dated 02.02.2018, only one appeal bearing appeal No. ST/88179/2018-SM is filed and the technical requirement of filing three appeals for the different Order-in-Originals is not remediated. Despite several notices, appellant has not been appearing to pursue the appeal and participate in the personal hearing, which it has declined through the above referred letter.

3. This being the factual and technical irregularity coupled with appellant's assertion to follow the remand order passed by Commissioner (Appeals) in respect of another Order-in-Original, like a judicial precedent as if Commissioner (appeals) stands in the higher level than the CESTAT in the hierarchy of judicial system and for absence of appellant during hearing of the case, the following order is passed.

ORDER

4. Appeal is dismissed for non-prosecution and default on the part of the appellant as per Rule 20 of Customs, Excise & Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(Dictated & pronounced in open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad