

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH

Excise Appeal No. 591 of 2012

(Arising out of Order-in-Appeal No. PIII/RS/29/2012 dated 08.02.2012 passed by the Commissioner of Central Excise (Appeals), Pune-III.)

M/s. Shree Pandurang SSK Ltd.
Shreepur, Tal. Malshiras,
Dist.- Solapur – 413 112

.....Appellant

VERSUS

Commissioner of Central Excise, Pune-III
ICE House 41-A, Sasson Road,
Opposite Wadia College,
Pune – 411 001

.....Respondent

APPEARANCE:

None for the Appellant

Shri N.N. Prabhudesai, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86696/2021

Date of Hearing: 11.08.2021
Date of Decision: 11.08.2021

PER: DR. SUVENDU KUMAR PATI

Appellant is absent. No one represented it. On perusal of order-sheet, it is noticed that three adjournments were granted to the appellant since 4th March, 2021. Pre-deposit was waived of on 30.04.2012 as appellant had already paid the duty demand alongwith interest and a portion of penalty and appeal was filed challenging the remaining portion of penalty of Rs. 2,85,310/- besides merit. Order passed by the learned

Commissioner (Appeals) indicates that immediately after audit objection, the duty alongwith interest were paid and Show-cause notice was issued essentially to regularise the payment made on 10.02.2008 with additional proposal for penalty under Section 11AC. Be that as it may, when the appellant is not appearing to pursue its case there is no point in going into the detail that would prevent him from reknocking the door of appellate authority.

2. As none present for appellant and matter has been, number of times, listed and adjourned on request of appellant, we do not find that appellant is interested to pursue this appeal further. The appeal is dismissed for default and non-prosecution in terms of Rule 20 of the CESTAT (Procedure) Rules, 1982.

(Pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

Prasad