

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

REGIONAL BENCH

Excise Appeal No. 1812 of 2011

(Arising out of Order-in-Appeal No. YDB/95-96-97/MV/2011 dated 26.09.2011 passed by the Commissioner of Central Excise, (Appeals), Mumbai-I.)

M/s. Wuerth India Pvt. Ltd.

.....Appellant

Plot No. EL-146, Shivam TTC Industrial
Estate, Opp. Hiva Co., Nr. L&T Infotec,
MIDC Mahape, Navi Mumbai – 400 701

VERSUS

Commissioner of Central Excise-V,

.....Respondent

5th Floor, Utpad Shulk Bhavan, Plot No. C-24,
Block 'E', Bandra-Kurla Complex, Bandra (E)
Mumbai – 400 051

APPEARANCE:

None for the Appellant

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

CORAM:

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

FINAL ORDER NO. A/85185 / 2022

Date of Hearing: 08.03.2022

Date of Decision: 08.03.2022

PER: DR. SUVENDU KUMAR PATI

Appellant is absent. No one represented it. Pursued the order sheet. It is noticed that on last several occasions, ever since the appeal was listed for hearing on 07.02.2019 after appeal No. 1812/2011 tagged to it for analogous hearing was being withdrawn, appellant remained absent. Further order dated 23.07.2021 reveals that the main assessee in Order-in-original had settled the dispute under SVLDRS. Learned AR for the respondent department Mr.

Prabhudesai submits that the charges against this appellant are separate and independent of the other appellant, which could not get automatically closed after the other appeal is settled and withdrawn from the Tribunal.

2. This being the facts on record, continuous absence of this appellant despite notice issued after specific directions by this Tribunal is a clear indication that appellant is no more interested to pursue the appeal further. Therefore, we have got no option but to dismiss the appeal for default and non-prosecution in terms of Rule 20 of the CESTAT procedure Rule 1982 and we do so.

(Pronounced in open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Sanjiv Srivastava)
Member (Technical)

skc