

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

Excise Appeal No. 1538 of 2012

(Arising out of Order-in-Appeal No. BR/29/2012 dated 17.08.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

M/s. Crystal Exports

Appellant

Unit No.11, Meenakshi Indl. Estate,
Naikpada, Valiv, Vasai (E),
Dist. Thane 401 208.

Vs.

Commissioner of Central Excise, Thane-II

Respondent

3rd Floor, Navprabhat Chambers,
Ranade Road, Dadar (W),
Mumbai 400 028.

Appearance:

None for the Appellant

Shri Deepak Bhilegaonkar, Additional Commissioner, Authorised Representative for the Respondent

CORAM:

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

Date of Hearing: 14.10.2022

Date of Decision: 14.10.2022

FINAL ORDER NO. A/85951/2022

PER: SANJIV SRIVASTAVA

When the matter was called for hearing today, none appeared for the appellant. The matter has been listed earlier on 13.05.2022 when counsel appeared and sought adjournment and the matter was accordingly adjourned to 08.08.2022 when none appeared for the appellant. This appeal is of 2012. It seems that the appellant is not interested in pursuing their appeal.

2.1 Rule 20 of the CESTAT (Procedure) Rules, 1982 provides as follows:-

"Rule 20. Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal

may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal."

3.1 In view of above, the appeal is liable to be dismissed for non-prosecution in terms of Rule 20 of CESTAT (Procedure) Rules, 1982. Ordered accordingly.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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