

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

Service Tax Appeal No. 85064 of 2016

(Arising out of Order-in-Original No. 28/ST/NGP-II/2015/C dated 29.09.2015 passed by the Commissioner of Central Excise & Customs, Nagpur-II)

M/s. Abhijeet Projects Ltd.

Appellant

39, Ambazari Layout,
Nagpur 440 010.

Vs.

Commissioner of Central Excise, Nagpur

Respondent

Telangkhedi Road, Civil Lines,
PO Box 81, Nagpur.

Appearance:

None for the Appellant

Shri Nitin Tagade, Joint 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: 27.10.2022

Date of Decision: 27.10.2022

FINAL ORDER NO. A/85999/2022

PER: SANJIV SRIVASTAVA

When the matter was called for hearing today, none appeared for the appellant. On the last two occasions also, i.e. 28.03.2022 and 19.07.2022, none appeared for the appellant. This appeal is of 2016 and cannot be further adjourned. 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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