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

Excise Appeal No. 87019 of 2016

(Arising out of Order-in-Original No. 02/SRK/PC/M-II/16-17 dated 15.04.2016 passed by the Principal Commissioner of Central Excise, Mumbai-II)

Shri Rajeev Joseph **Appellant**
Prop. Of M/s. Raj Agencies and
Manager of M/s. Raj Trade Links,
Neelankavil Paryal House,
Kozhukkully, Thrishur, Kerala

Vs.

Commissioner of Central Excise, Mumbai-II Respondent
9th Floor, Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel, Mumbai 400 012.

AND

Excise Appeal No. 87423 of 2016

(Arising out of Order-in-Original No. 02/SRK/PC/M-II/16-17 dated 15.04.2016 passed by the Principal Commissioner of Central Excise, Mumbai-II)

M/s. Minar Electronics **Appellant**
11, Baretto Industrial Estate,
Safed Phool, Andheri-Kurla Road,
Mumbai 400 072.

Vs.

Commissioner of Central Excise, Mumbai-II Respondent
9th Floor, Piramal Chambers, Jijibhoy Lane,
Lalbaug, Parel, Mumbai 400 012.

Appearance:

None for the Appellants
Shri Amrendra Kumar Jha, Deputy 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: 24.11.2022
Date of Decision: 24.11.2022

FINAL ORDER NO. A/86102-86103/2022

PER: SANJIV SRIVASTAVA

When the matter was called for hearing today, none appeared for the appellants. The matter has earlier been posted for hearing on several occasions, i.e. 08.03.2021, 22.07.2021, 28.09.2021, 10.11.2021, 12.11.2021, 16.11.2021,27.01.2022, 17.05.2022 and 01.08.2022. On all the above occasions, except on 22.07.2021, the appellants were not represented nor there was any adjournment request. It seems that the appellants are not interested in pursuing their appeals.

2.1 On 22.07.2021 the Bench had observed as follows:-

"Learned Counsel for appellant submits that matter is pending for settlement under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Form 4 still to be issued. Learned Counsel seeks time. The matter is adjourned to 24/08/2021."

2.2 Again on 10.11.2021, the Bench had directed as follows:-

"None appeared on behalf of the appellant. On going through the case records, we find that the appellant has filed application under SVLDRS, 2019 and submitted SVLDRS-1.

Revenue is directed to verify whether case has been settled under SVLDRS, 2019 and SVLDRS-4 has been issued?

List on 12.11.2021. Copy of this order be served to Revenue."

3.0 Learned AR today informed the Bench that the issue has not been settled under SVLDRS.

4.1 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."

4.2 In view of above, the appeals are 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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