

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

**WEST ZONAL BENCH**

**EXCISE APPEAL NO: 1352 OF 2012**

[Arising out of Order-in-Appeal No: US/374/RGD/2012 dated 8<sup>th</sup> June 2012  
passed by the Commissioner of Central Excise (Appeals-II), Mumbai.]

**West Coast Lubricants and Asphalts Pvt Ltd**

Plot No. 138-143 Jawahar Industrial Estate  
Kamothe, Panvel -410209

*... Appellant*

*versus*

**Commissioner of Central Excise & Service Tax**

Raigad  
Kendriya Utpad Shulk Bhavan, Plot No. 1, Sector – 17  
Khandeshwar, Navi Mumbai – 410 206

*...Respondent*

**APPEARANCE:**

None for the appellant

Shri Xavier R Mascarenhas, Superintendent (AR) for the respondent

**CORAM:**

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER NO: A / 85137/2023**

DATE OF HEARING: 02/02/2023

DATE OF DECISION: 02/02/2023

**PER: CORAM**

When the matter was called out, none appeared for the

appellant.

2. It is seen from the records that the appellant has not been represented on two occasions in the past including on 6<sup>th</sup> December 2022, the date, in order dated 13<sup>th</sup> July 2022, granting last chance for entering appearance.

3. Accordingly, this appeal is dismissed in default for non-prosecution.

*(Dictated and Pronounced in Open Court)*

**(AJAY SHARMA)**  
***Member (Judicial)***

**(C J MATHEW)**  
***Member (Technical)***

*\*/as*