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

Excise Appeal No. 1941 of 2012

(Arising out of Order-in-Appeal No. BR(365)M-I/2012 dated 03.10.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

M/s. IRD Mechanalysis Ltd. **Appellant**
Plot No.1/5, Marol Co-op. Indl. Estate,
Ground Floor, Off Vasanji Road, Marol,
Andheri (E), Mumbai 400 059.

Vs.

Commissioner of Central Excise, Mumbai-I **Respondent**
115, New Central Excise Building, M.K. Road,
Churchgate, Mumbai 400 020.

WITH

Excise Appeal No. 86379 of 2013

(Arising out of Order-in-Appeal No. BR(365)M-I/2012 dated 03.10.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

M/s. IRD Mechanalysis Ltd. **Appellant**
Plot No.1/5, Marol Co-op. Indl. Estate,
Ground Floor, Off Vasanji Road, Marol,
Andheri (E), Mumbai 400 059.

Vs.

Commissioner of Central Excise, Mumbai-I **Respondent**
115, New Central Excise Building, M.K. Road,
Churchgate, Mumbai 400 020.

AND

Excise Appeal No. 86380 of 2013

(Arising out of Order-in-Appeal No. BR(365)M-I/2012 dated 03.10.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-I)

M/s. IRD Mechanalysis Ltd. **Appellant**
Plot No.1/5, Marol Co-op. Indl. Estate,
Ground Floor, Off Vasanji Road, Marol,
Andheri (E), Mumbai 400 059.

Vs.

Commissioner of CE & ST, Raigad **Respondent**
Utpad Shulk Bhavan, Plot No.1, Sector 17,
Khandeshwar, Navi Mumbai 410 206.

<u>Appearance:</u>

None for the Appellant
Shri P.K. Acharya, Superintendent, Authorised Representative for the Respondent

CORAM:

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

Date of Hearing: 06.03.2023
Date of Decision: 06.03.2023

FINAL ORDER NO. 85474-85476/2023

PER: SANJIV SRIVASTAVA

These appeals are directed against Order-in-Appeal No. BR(365)M-I/2012 dated 03.10.2012 passed by the Commissioner of Central Excise (Appeals), Mumbai-I.

2.1 Vide order dated 24.01.2023, Bench has observed as follows:-

"A communication has been received from Learned Counsel appearing for the appellant seeking permission for withdrawing their vakalatnama in the instant matter. Permission granted. The Registry is directed to issue notice to the appellants to make necessary alternate arrangements. The matters are adjourned to 06/03/2023."

2.2 Notices were sent to the appellant which have been received undelivered with remark "Left" by the Postal authorities. Matter is more than 10 years old and none is available to take the notice for hearing as per the postal endorsement. Counsel has withdrawn the Vakalatnama as noted in the order dated 24.01.2023.

2.3 Rule 20 of CESTAT (Procedure) Rules, 1982 provides as under:-

"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 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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