

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

Excise Appeal No. 1560 of 2012

(Arising out of Order-in-Original No. 24/RKS/CEX/P-I/2012 dated 02.08.2012 passed by Commissioner of Central Excise, Pune-I)

M/s. Lipid Systems Engineers Pvt. Ltd.

Clover Highlights, C-2 Building, NIBM Road,
Kondhwa, Pune-411 048.

Appellant

Vs.

Commissioner of Central Excise, Pune-I

41-A, Ice House, Sasoon Road, Opp. Wadia College,
Pune-411 001.

Respondent

Excise Appeal No. 1561 of 2012

(Arising out of Order-in-Original No. 24/RKS/CEX/P-I/2012 dated 02.08.2012 passed by Commissioner of Central Excise, Pune-I)

BRAN ENGINEERING PVT. LTD.

219/220, Sector-7, PCNTDA,
MIDC, Bhosari, Pune-411 001.

Appellant

Vs.

Commissioner of Central Excise, Pune-I

41-A, Ice House, Sasoon Road, Opp. Wadia College,
Pune-411 001.

Respondent

Appearance:

None for the Appellant

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: 27.02.2023

Date of Decision: 27.02.2023

FINAL ORDER NO. A/85568-85569/2023

PER: SANJIV SRIVASTAVA

These two appeals have been listed for final hearing as per the order dated 15.11.2022. Following directions were made in the order

'Learned Counsel for the Appellant at Serial No. 3 & 4 of cause list have filed for withdrawal of vakalatnama on 17.05.2022 same is not placed on record till date. Copy of same as available with Authorized Representative is photo copied and taken on record.

2. Learned Counsel for the Appellant at Serial No. 2, submits the one of the company namely Lipid Systems

Engineerings Pvt. Ltd. Has gone in liquidation. He has no information for company namely Bran Engineering Pvt. Ltd. Authorized Representative should verify the status of two companies namely Lipid Systems Engineerings Pvt. Ltd. & Bran Engineering Pvt. Ltd. Before the next date of hearing, as to whether they exist or have been liquidated.

3. *Issue notice to the two companies.*

4. *Matter is adjourned to 27.02.2023'*

On the earlier occasions i.e. 20.05.2022 & 01.08.2022 also these matters have been listed, when they were adjourned either for the reason of non-appearance of the appellant or adjournment was sought by the counsel appearing on behalf of the appellants.

2. No information has been made available even today (date) as to whether these 2 appellant companies are still in existence or have been liquidated. Counsels on 15.11.2022 have filed the withdrawal memo and thereafter notice was issued to the two appellant companies.

3. Above facts point to inevitable conclusion that appellants are no more interested in pursuing these appeals before the Tribunal. Appeals are dismissed in terms of Rule 20 of CESTAT Procedure Rules, 1982 for non-prosecution.

(Order pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)