

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

REGIONAL BENCH

**Excise Appeal No. 86894 of 2013**

[Arising out of Order-in-Appeal No. BR/27/M-I/2013 dated 01.02.2013 passed by the Commissioner of Central Excise (Appeals) Mumbai-I]

**Nipa Offset Printers**  
**121 A to Z Industrial Estate,**  
**Ganpatrao Kadam Marg,**  
**Worli Mumbai-400 013**

.....Appellant

*VERSUS*

**Commissioner of Central Excise, Mumbai-I**  
**115 New Central Excise Building,**  
**Maharshi Karve Road,**  
**Churchgate, Mumbai-400 020**

.....Respondent

**APPEARANCE:**

None for the Appellant.

Shri P. K. Acharya, Superintendent, Authorised Representative for the Respondent.

CORAM:

**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**  
**HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 86798/2023**

Date of Hearing: 05.10.2023  
Date of Decision: 05.10.2023

**PER: BENCH**

None for the Appellant, as is the case on last two occasions after notice for its appearance on 06.04.2023 was sent.

2. Learned Authorised Representative is present. He informs that confirmed demand is only of Rs.63,097/- which is below the threshold prescribed for hearing of the appeal by the Tribunal, unless a point of law is involved.

3. We took note of the submission but owing to the absence of the Appellant, we have no other option but to dismiss the appeal under Rule 20 of CESTAT (Procedure) Rules, 1982, and we do so.

4. The appeal is, therefore, dismissed for default and non-prosecution.

(Dictated and pronounced in the open court)

**(Dr. Suvendu Kumar Pati)**  
**Member (Judicial)**

**(Anil G. Shakkarwar)**  
**Member (Technical)**

*Kajal*