

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Appeal No. 89875 of 2013

[Arising out of Order-in-Original No. 35/COMMR/M-III/WLH/2013-14/6249 dated 01.11.2013
passed by the Commissioner of Central Excise, Mumbai-III]

M/s CEAT Ltd.
RPG House, 463,
Dr. Annie Besant Road,
Worli, Mumbai-400 030

.....Appellant

VERSUS

Commissioner of Central Excise, Mumbai-III
3rd & 4th Floor, Vardaan Centre,
MIDC Wagle Industrial Estate,
Thane (W), Mumbai-400 604

.....Respondent

APPEARANCE:

None for the Appellant.

Shri Amrendra Kumar Jha, Deputy Commissioner, 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. 85076/2024

Date of Hearing: 09.02.2024
Date of Decision: 09.02.2024

PER: BENCH

None for the Appellant.

2. One Letter of request is received today, the content of which is
reproduced below:

Lakshmikumaran & Sridharan
attorneys
exceeding expectations
since 1985

2nd Floor, B & C Wing, CNeRGY,
Appa Saheb Marathe Marg, Prabhadevi,
Mumbai – 400 025. India
Tel: +91 (22) 3056 7800 | 2439 2500
Fax: +91 (22) 3056 7899
E-mail: lsbom@Lakshmisri.com
Website: www.lakshmisri.com

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

In the matter of:
Appeal No. E/89875/2013
And in the matter of
M/s. CEAT Limited
Appellants

MOST RESPECTFULLY SHEWETH

The aforesaid matter is listed for hearing before the Hon'ble Excise Bench on 9.2.2024. We are engaged by the above appellants to appear before Your Honour.

The advocate, who is to appear in the aforesaid matter, is in personal as well as professional difficulty on the above date. It is, therefore, requested that the personal hearing fixed for 9.2.2024 in the aforesaid matter may kindly be adjourned to any other date, subject to the convenience of Hon'ble Bench. A confirmation by fax would be sufficient.

AND FOR THIS ACT OF KINDNESS THE APPELLANTS AS IN DUTY
BOUND SHALL EVER PRAY.

Yours faithfully,
For Lakshmikumaran & Sridharan

Advocate

Mumbai
8.2.2024

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3. Seeking adjournment for non-availability of the advocate due to certain personal and professional difficulty and instructing the Bench to conform the adjourn date by FAX, from a Law Firm of the stature of M/ s. Laxmikumaran & Sridharan is unexpected as beyond all judicial decorum, is unacceptable and therefore, we reject the same.

4. On perusal of the appeal file, it is observed that on the last occasion i.e. on 14.11.2023 no one had appeared on behalf of the Appellant and on its previous date i.e. on 25.08.2023 an adjournment request was made by the

Learned Counsel for the Appellant. This is 3rd consecutive adjournment request received at this end despite the fact that the appeal was instituted way back in 2013, almost a decade back.

5. We are, therefore, of the considered view that Appellant is not interested in diligently pursuing this appeal to its logical conclusion. As a consequence we dismiss the appeal for default and non-prosecution under Rule 20 of CESTAT (Procedure) Rules, 1982.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Kajal