

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 4**

EXCISE APPEAL NO. 87527 OF 2019

(Arising out of Order-In-Appeal No. NGP/EXCUS/000/APPL/533/18-19 Dated
28.02.2019 passed by Commissioner of GST & CE (Appeals), .)

WHEELS INDIA LIMITED.

Plot No. 3,
MIDC, DEOLI,
Wardha,
Mumbai- 442 101.

Appellant

Vs.

COMMISSIONER OF CENTRAL EXCISE, NAGPUR

GST Bhavan, Civil Lines,
Telangkhedi Road,
Nagpur- 440 001.

Respondent

Appearance:

None for the Appellant.

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

CORAM:

HON'BLE MR. ANIL.G.SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 22.02.2024

Date of Decision: 22.02.2024

FINAL ORDER – 85256/2024.

PER : MR. ANIL.G.SHAKKARWAR

When the matter was called, nobody appeared on behalf of the Appellant. In the past on 14.08.2023, there was no representation by the Appellant. Further, during the next hearing on 01.11.2023, appellant did not represent through anybody. Today when the matter was called nobody appeared on behalf of the appellant.

2. I, therefore, dismiss the appeal for non-prosecution under Rule 20 of the CESTAT (Procedure) Rules, 1982.

(Dictated and pronounced in open court.)

**(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)**