

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

EXCISE APPEAL NO. 85550 OF 2020

(Arising out of Order-In-Appeal No. PUN/EXCUS-001/APP/166/2019-20
Dated 31.12.2019 passed by Commissioner of GST & CE (Appeals-I).)

WHEELS INDIA LIMITED.

Plot No. C-1,
MIDC, Ranjangaon,
Ganpati Koregaon, Shirur
Wadala,
Pune- 412 220.

Appellant

Vs.

**COMMISSIONER OF GST & CENTRAL EXICSE,
PUNE-I**

41/A, F Wing, 3rd Floor,
GST Bhavan, Sasson Road,
Pune- 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 – 85255/2024.

PER : MR. ANIL.G.SHAKKARWAR

When the matter was called, nobody appeared on behalf of the Appellant. The Appellant has not attended any of the last three hearings on 14.08.2023 or 03.11.2023 and today.

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)**