CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 88883 of 2013

(Arising out of Order-in-Appeal No. RPS/191 & 192/NSK/2012 dated 20.06.2013 passed by the Commissioner (Appeals), Central Excise and Customs, Nashik.)

Ashoka S. Agarwal **.... Appellant**
B-30, MIDC, Ambad,
Nashik- 422 010.

Versus

Commissioner of Central Excise, Nashik **.... Respondent**
Kendriya Rajaswa Bhavan, 2^{nd} Floor,
Annex Building, R.G. Gadkari Chowk,
Nashik- 422 002.

With

Excise Appeal No. 88884 of 2013

(Arising out of Order-in-Appeal No. RPS/191 & 192/NSK/2012 dated 20.06.2013 passed by the Commissioner (Appeals), Central Excise and Customs, Nashik.)

Anil Printers Ltd. **.... Appellant**
B-30, MIDC, Ambad,
Nashik- 422 010.

Versus

Commissioner of Central Excise and **.... Respondent**
And Service Tax, Nashik
Kendriya Rajaswa Bhavan, 2^{nd} Floor,
Annex Building, R.G. Gadkari Chowk,
Nashik- 422 002.

And

Excise Appeal No. 88885 of 2013

(Arising out of Order-in-Appeal No. RPS/191 & 192/NSK/2012 dated 20.06.2013 passed by the Commissioner (Appeals), Central Excise and Customs, Nashik.)

Anil Printers Ltd. **.... Appellant**
B-30, MIDC, Ambad,
Nashik- 422 010.

Versus

Commissioner of Central Excise and **.... Respondent**
And Service Tax, Nashik
Kendriya Rajaswa Bhavan, 2^{nd} Floor,
Annex Building, R.G. Gadkari Chowk,
Nashik- 422 002.

Appearance:

None for the Appellant

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

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85609-85611/2024

Date of Hearing: 19.06.2024

Date of Decision: 19.06.2024

Per: S.K. MOHANTY

None appeared for the appellant, despite issuance of notice by the Registry. Heard learned Authorized Representative for the Revenue.

2. We find that on several occasions, the appeals were adjourned and on the last occasion i.e. on 13.02.2024, while adjourning the matter, the Division Bench of this Tribunal has made a specific remark that the notice be served on the appellant through the concerned Commissioner and also granted the last chance for hearing of the matter on 19.06.2024. From the order sheet placed in the case file, we find that the appellants are no more interested in pursuing their legal remedy provided under the statue. Further, we also find that this Tribunal vide Final Orders No. 87437-87448/2023 dated 20.12.2023 and 85262-85263/2024 dated 29.02.2024 has dismissed the appeals filed by the self-same appellants on the ground of non-prosecution. The appeals were dismissed by the Bench by placing reliance on the provisions contained in Rule 20 of the CESTAT (Procedure) Rules, 1982. Since the appeals filed by the present appellants for different period have already been dismissed by the Co-ordinate Bench, we are of the view that different stand cannot be taken by this Bench for deciding the issue differently.

3. Therefore, the appeals filed by the appellants are dismissed on the ground of non-prosecution.

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM