

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 1**

EXCISE APPEAL NO. 87224 OF 2013

(Arising out of Order-in-Original/Appeal No. BR(353 to 358)TH1/2012 dated 03.12.2012 passed by the Commissioner of Central Excise, Division, Thane-I, Mumbai.)

DURGARAM CHOUDHARY,

.....Appellant

Director of M/s Maa Chintapuri Iron & Steel (I) Pvt Ltd.,
Village Vasuri (Khud), Taluka-Wada,
District-Thane-400601

VERSUS

Commissioner of Central Excise-Thane-I

.....Respondent

4th Floor, Navprabha Chambers, Ranade Road,
Dadar (W), Mumbai-400028.

APPEARANCE:

Shri None for the Appellant

Shri Xavier P.M. Mascarenhas, Supdt., Authorised Representative for the
Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. 85725/2024

Date of Hearing: 23.07.2024

Date of Decision: 23.07.2024

ORDER

None for the Appellant as has been the case on last four occasions since 27.04.2023.

2. Last chance was given to the Appellant to appear before this Tribunal vide order dated 21.06.2024 for appearance on 23rd July, 2024, but notice received back unserved with postal notings that company is closed. Under the circumstances, as Appellant is not appearing and pursuing its appeal, there is no other way out except to dismiss the appeal for default and non-prosecution.

3. As such total penalty amount is Rs. 25,000/- which is less than the threshold prescribed for admission of appeal before the Tribunal.

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

(Dictated & pronounced in open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)