

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Miscellaneous Application No. 85325 of 2024

(On behalf of Respondent)

In

Excise Appeal No. 86737 of 2015

(Arising out of Order-in-Appeal No. CD/408-409/M-III/2015 dated 02.03.2015
passed by the Commissioner of Central Excise (Appeals), Mumbai-II.)

M/s. Sai Creation

.....Appellant

C/o Bombay Dyg & Mfg. Co. Ltd.

(Corporate Indirect Taxation)

C-I, Wadia International Bldg.,

New Prabhadevi Road, Mumbai – 400 025

VERSUS

Commissioner of Central Excise, Mumbai-III

.....Respondent

3rd & 4th Floor, Vardaan Trade Centre,

MIDC, Wagle Industrial Estate,

Thane (West), Mumbai – 400 604

AND

Excise Miscellaneous Application No. 85326 of 2024

(On behalf of Respondent)

In

Excise Appeal No. 86792 of 2015

(Arising out of Order-in-Appeal No. CD/408-409/M-III/2015 dated 02.03.2015
passed by the Commissioner of Central Excise (Appeals), Mumbai-II.)

M/s. Sai Creation

.....Appellant

C/o Bombay Dyg & Mfg. Co. Ltd.

(Corporate Indirect Taxation)

C-I, Wadia International Bldg.,

New Prabhadevi Road, Mumbai – 400 025

VERSUS

Commissioner of Central Excise, Mumbai-III

.....Respondent

3rd & 4th Floor, Vardaan Trade Centre,

MIDC, Wagle Industrial Estate,

Thane (West), Mumbai – 400 604

APPERANCE:

None for the Appellant

Shri Vinod S. Chettiparambil, Assistant 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. 85780-85781/2024

Date of Hearing: 08.08.2024

Date of Decision: 08.08.2024

PER: BENCH

None for the Appellant.

2. Learned Counsel for the Appellant submitted copy of her request letter for withdrawal of Vakalatnama executed in their favour by the Appellant and also informed us that despite their best efforts they could not communicate the Appellant about their taking retirement from this case, so as to fulfil the order passed by this Bench on 10.05.2024. We have also directed the Registry to send the notice to the Appellant for its appearance today but the notice sent through speed-post is received back unserved with a postal noting that addressee is 'not in Town'.

3. It seems that Appellant is avoiding to receive the notice and it is not interested to pursue its appeal further. We, therefore, have no other option to dismiss the appeals for default and non-prosecution and we do so. The appeals stands dismissed for default

under Rule, 20 of the CESTAT (Procedure) Rules, 1982 for non-appearance of the Appellant.

4. Miscellaneous applications stand disposed of without being considered.

(Dictated and pronounced in the open court)

(Dr. Suwendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Prasad