

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
MUMBAI  
REGIONAL BENCH, COURT NO. 5**

**EXCISE APPEAL NO. 86790 OF 2014  
AND  
EXCISE APPEAL NO. 86791 OF 2014**

(Arising out of Order-in-Appeal No. PD/04-05/M-V/2013 dated 31.01.2014 passed by the Commissioner (As)-1 Central Excise, Mumbai-I.)

**M/s. Hindustan Stone Industries**

**M/s. Pal Industries**

42/A, Damu Nagar, Akurli Road,  
Kandivali (E), Mumbai-400101

.....Appellant

*VERSUS*

**Commissioner of Central Excise, Mumbai-V**

5<sup>th</sup> Floor, Utpad Shulk Bhavan,  
Plot No. Commissioner-24, Plot-E,  
BKC (E), Mumbai-400051.

.....Respondent

**APPEARANCE:**

None for the Appellant

Shri P.K. Acharya, Supdt., 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. 85888 & 85889/2024**

Date of Hearing: 30.08.2024

Date of Decision: 30.08.2024

**PER: BENCH**

None for the Appellant as has been the case on last four occasions.  
Notice sent by speed post was received back unserved with the postal noting that address was incomplete. As we observe, in Form No. E.A.-3 under column -8, this address has been mentioned as address for correspondence and even stay of pre-deposit amount order passed by this Tribunal on 02.11.2015 seems to have been served in the same address.

2. It seems that Appellant is deliberately avoiding to receive the hearing notice and therefore, we are left with no option but to dismiss the appeal for non- appearance of Appellant. We, accordingly dismiss the appeals for Default and non-prosecution under Rule 20 of CESTAT (Procedure) Rules, 1982.

**(Dr. Suvendu Kumar Pati)**  
**Member (Judicial)**

**(Anil G. Shakkarwar)**  
**Member (Technical)**

*Arti*