CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI
REGIONAL BENCH
Court No.5

Excise Appeal No. 85935 of 2015

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APP/258/14-15 dated 19.01.2015 passed by the Commissioner of Central Excise (Appeals), Nagpur)

Precision Drawell Pvt. Ltd. **Appellant**
Khasra No.221 & 222, Village: Tekadi,
Taluka: Parseoni, Dist: Nagpur

Vs.

Commissioner of Central Excise, Thane-I **Respondent**
4th Floor, Navprabhat Chambers, Ranade Road,
Dadar (W), Mumbai 400 028.

Appearance:

None for the Appellant
Shri Xavier Mascarenhas, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 15.10.2024
Date of Decision: 15.10.2024

FINAL ORDER No. 86663/2024.

PER: BENCH

None for the appellant as has been the case on last several occasions. Learned AR is present.

2. Appellant has sent a letter dated 16.04.2024 to this office requesting for a decision in the case on merit in its absence as the appellant has already paid the confirmed duty amount along with interest and penalty @ 25% within 30 days from the passing of order by the adjudicating authority but no proof payment is furnished by the appellant to cover its case under Section 11AC(1)(b) of the Central Excise Act, 1944 apart from the fact that Rule 20 of CESTAT (Procedure) Rules, 1982 has not given any express authority to the Tribunal to take the submissions of the appellant so as to decide the case on merit, except hearing of its appeal in its absence which is permitted under the rule, in which event the respondent department can only be heard in the present circumstances. We, therefore, are of the view that this appeal

should be dismissed for default and non-prosecution but as the appellant claims to have complied with the provision of law enumerated under Section 11AC(1)(b) of the Central Excise Act, no recovery can be made from the appellant without verification of the claim made by it.

3. With these observations, we dismiss the appeal for default under Rule 20 of CESTAT (Procedure) Rules, 1982.

(Order pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

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