

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

EXCISE APPEAL NO. 89260 OF 2014

(Arising out of Order-In-Original No. 36/CEX/COMMR./2014 dated
06.06.2014 passed by Commissioner of Customs and CE, Aurangabad.)

**MAA SARASWATI STEEL RE-ROLLING MILLS
PVT LTD**

D-63, Additional MIDC,
Jalna-431 203.

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX, AURANGABAD**

Town Centre, N-5,
CIDCO,
Aurangabad-431 003.

Respondent

WITH

EXCISE APPEAL NO. 89338 OF 2014

(Arising out of Order-In-Original No. 36/CEX/COMMR./2014 dated
06.06.2014 passed by Commissioner of Customs and CE, Aurangabad.)

SATISH RATHI

M/s. Santosh Steel traders,
Nand Nandan, 21,
DLR Road, Near Amit Hotel,
Jalna-431 203.

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX, AURANGABAD**

Town Centre, N-5,
CIDCO,
Aurangabad-431 003.

Respondent

Appearance:

None for the Appellant.

Shri C.S. Vinod, Assistant Commissioner, Authorized Representative for the
Respondent.

CORAM:

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

HON'BLE MR. ANIL.G.SHAKKARWAR, MEMBER (TECHNICAL)

Date of Hearing: 17.10.2024

Date of Decision: 17.10.2024

FINAL ORDER NO :- 86665-86666/2024.

None for these two appeals.

2. Notice sent to Appellant M/s. Maa Saraswati Steel Re-rolling Mills Pvt
Ltd could not be served by the concerned Commissioner as company is no

more existing in its address and notice on the other appellant M/s. Satish Rathi has been served but he failed to appear today. Going by the appeal paper book, it is found that for appellant M/s. Maa Saraswati Steel Re-rolling Mills Pvt Ltd, its ex-partner had filed this appeal and verified the same who has no authority to do so and as none of them are present, we are of the considered view that they are no more interested to pursue their appeal for which they are not taking any effective step.

3. We, therefore, dismiss these appeals for default and non-prosecution under Rule 20 of the CESTAT (Procedure) Rules, 1982.

(Dictated and pronounced in open court.)

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)

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