

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
WEST ZONAL BENCH

Service Tax Miscellaneous Application No. 85022 of 2024

Service Tax Appeal No. 86109 of 2020

(Arising out of Order-in-Appeal No. SM/121/Appeal-II/MC/2020
dated 11.08.2020 passed by the Commissioner (Appeals-II), CGST &
Central Excise, Mumbai)

Cyril Amarchand Mangaldas **.....Appellant**

5th Floor, Peninsula Chambers, Peninsula Corporate
Park, Ganpatrao Kadam Marg, Lower Parel West
Mumbai

VERSUS

Commissioner of CGST & Central Excise, **.....Respondent**
Mumbai Central

4th Floor, GST Bhawan, 115, MK Road
Churchgate, Mumbai

APPEARANCE:

None for the appellant
Shri A P Singh, Superintendent (AR) for the respondent

CORAM:
HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER No: 87437/2024

DATE OF HEARING : 09-12-2024
DATE OF DECISION : 09-12-2024

None for the appellant. Learned Authorised Representative appearing on behalf of the Revenue submits that on earlier occasions also i.e. on 27.07.2023, 11.09.2024 and 18.10.2024 respectively no one appeared on behalf of the appellants despite opportunities given. He also submits that on the last date of hearing i.e. on 18.10.2024, last chance was granted to the

appellant for making appearance in the matter. With the assistance of learned Authorised Representative, I have gone through the case record and found his submission to be correct. Despite the order dated 18.10.2024 granting last chance to appear, today no one appeared on behalf of the appellant.

2. It appears that the appellants are not interested in pursuing the appeal. Therefore, as per Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982, the appeal is dismissed for non-prosecution.

(Dictated and pronounced in open Court)

(Ajay Sharma)
Member (Judicial)

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