

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
MUMBAI**

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 88405 of 2018

(Arising out of Order-in-Appeal No. NGP-I/APPL/141/2017-18 dated 07.05.2018 passed by the Commissioner of CGST & Central Excise, Nagpur-I Commissionerate)

Shri Umesh Goel

Proprietor of M/s Om Steel,
Flat No. 3, Wing No. 28,
Nityanand Society, Chembur,
Mumbai – 400 074

.... Appellant

Versus

**Commissioner of Central Excise, Customs &
Service Tax, Aurangabad**

N-5, Town Centre, CIDCO,
Aurangabad – 431 030

.... Respondent

APPEARANCE:

None for the Appellant

Shri P.K. Acharya, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86301/2025

Date of Hearing: 26.08.2025

Date of Decision: 26.08.2025

Per: S.K. Mohanty

When the matter was called, none appeared on behalf of the Appellant nor is there any adjournment request. It is also observed that this appeal has been listed for hearing on 26.10.2022, 03.03.2023, 26.04.2023, 22.12.2023, 19.07.2024, 13.09.2024, 08.01.2025, 12.03.2025, 10.06.2025 and for today i.e. 26.08.2025 and on all the occasions Counsel for the appellant was either absent or through a letter sought for an adjournment.

2.0 Section 35C (1A) of the Central Excise Act, 1944 provides as follows:-

"35C. Orders of Appellate Tribunal.-

(1A) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal."

RULE 20 of CESTAT Procedure Rules, 1982 provide as follows:-

Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal.

3.0 Hon'ble Supreme Court in the case of ***M/s Ishwar Lal Mali Rathod*** [Order dated September 20, 2021 in Special Leave Petition (Civil) Nos.14117-14118 of 2021] condemned the practice of adjournments sought mechanically and allowed by the Courts/Tribunal's.

4.0 In view of the above, we do not find any justification for adjourning the matter beyond three times which is the maximum number statutorily provided.

5.0 Accordingly, the appeal is dismissed for non-prosecution in terms of Rule 20 of CESTAT Procedure Rules, 1982.

(Dictated and pronounced in open court)

(S.K. MOHANTY)
MEMBER (JUDICIAL)