

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

**EXCISE APPEAL NO. 87449 OF 2015**

(Arising out of Order-in-Appeal No. PUN-SVTAX-000-APP-0078-15-16 TO PUN-SVTAX-000-APP-0079-15-16 dated 12.08.2015 passed by the Commissioner of Service Tax (Appeals), Pune.)

**SHYAM S AGARWAL  
FLAT NO. 603, SUYASH HEIGHTS,  
PLOT NO. 36, SECTOR-18,  
KHARGHAR, NAVI MUMBAI-410 210.**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS EXCISE AND  
SERVICE TAX-PUNE-III  
ICE HOUSE, 41-1 SASSOON ROAD,  
OPP. WADI COLLEGE,  
PUNE-411001.**

**Respondent**

**Appearance:**

None for the Appellant.

Shri X.P.M. Mascarenhas, Superintendent, Authorised Representative present for the Respondent.

**WITH  
EXCISE APPEAL NO. 87450 OF 2015**

(Arising out of Order-in-Appeal No. PUN-SVTAX-000-APP-0078-15-16 TO PUN-SVTAX-000-APP-0079-15-16 dated 12.08.2015 passed by the Commissioner of Service Tax (Appeals), Pune.)

**SHRIRAM BARVE  
107 B, VASANT VIHAR APARTMENT,  
SONAVANE HOSPITAL, KALYAN,  
THANE-421 301.**

**Appellant**

Vs.

**COMMISSIONER OF CUSTOMS EXCISE AND  
SERVICE TAX-PUNE-III  
ICE HOUSE, 41-1 SASSOON ROAD,  
OPP. WADI COLLEGE,  
PUNE-411001.**

**Respondent**

**Appearance:**

None for the Appellant.

Shri X.P.M. Mascarenhas, Superintendent, Authorised Representative present for the Respondent.

**CORAM:**

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

**FINAL ORDER NOS. A/86900-86901/2025**Date of Hearing : **05.12.2025**  
Date of Decision: **05.12.2025**

None for the Appellant as has been the case on last five occasions, despite notice been sent to the appellant, last one remaining unclaimed as found from the postal noting dated 20.07.2024 on the envelope.

2. It seems that appellant is no more interested to pursue its appeal further. Consequently, the appeal is dismissed for default and non-prosecution under Rule-20 of the CESTAT Procedure Rules, 1982.

**(Dr. SUVENDU KUMAR PATI)**  
**MEMBER ( JUDICIAL )**