

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

WEST ZONAL BENCH, MUMBAI

Excise Appeal No. 89400 of 2014

[Arising out of Order-in-Appeal No. AV(136-137)118,119/2014 dated 01.07.2014 passed by the Commissioner of Central Excise & Customs (Appeals), Aurangabad.]

M/s Adinath Steel Re-Rolling Mills

.....Appellant

Plot No. A-28/5, Additional MIDC Area,
Jalna, Maharashtra – 431 203

VERSUS

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

.....Respondent

Town Centre N-5, CIDCO,
Aurangabad, Maharashtra – 431 003

WITH

Excise Appeal No. 89417 of 2014

[Arising out of Order-in-Appeal No. AV(136-137)118,119/2014 dated 01.07.2014 passed by the Commissioner of Central Excise & Customs (Appeals), Aurangabad.]

M/s Kanakdhara Steel Re-Rolling Mill

.....Appellant

Plot No. F-24, Additional MIDC Area,
Jalna, Maharashtra – 431 203

VERSUS

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

.....Respondent

Town Centre N-5, CIDCO,
Aurangabad, Maharashtra – 431 003

APPERANCE:

None for the Appellant

Shri Ajay Kumar Shrivastava, Assistant Commissioner, Authorised
Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 85252-85253/2026

Date of Hearing: 29.01.2026

Date of Decision: 29.01.2026

None for the Appellants, as has been the case on several occasions since 25.10.2023, notices sent through speed-post were received back unserved. Notices sent through the concerned Commissionerate was served on the proprietor through email. It seems that Appellants are no more interested to pursue their appeals further and the confirmed demand amount against which appeals are preferred is also less than the threshold prescribed for continuation of appeal before this Tribunal.

2. Learned Authorised Representative is present.

3. Under the circumstances that there is no other option available but to dismiss the appeals for default and non-prosecution and I do so. Therefore, the appeals are dismissed for default and non-prosecution under Rule, 20 of the CESTAT (Procedure) Rules, 1982.

(Dictated & pronounced in the open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad