CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

Excise Appeal No. 85691 of 2021

[Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-290-291/2020-21 dated 16.02.2021 passed by the Commissioner of Central Tax (Appeals-I), Pune.]

M/s Multifilms Plastics Pvt. Ltd. ....Appellant
Plot No. C-11, MIDC, Kherdi,
Tal. Chiplun, Ratnagiri – 415 604

VERSUS

Commissioner of CGST & ....Respondent
Central Excise, Pune-I
41-A, ICE House, Sassoon Road,
Opp. Wadia College, Pune – 411 001

WITH

Excise Appeal No. 85692 of 2021

[Arising out of Order-in-Appeal No. PUN-EXCUS-001-APP-290-291/2020-21 dated 16.02.2021 passed by the Commissioner of Central Tax (Appeals-I), Pune.]

M/s Multifilms Plastics Pvt. Ltd. ....Appellant
Plot No. W-3(A) & W4(A), MIDC,
Kherdi, Tal. Chiplun, Ratnagiri – 415 604

VERSUS

Commissioner of CGST & ....Respondent
Central Excise, Pune-I
Vasant Plaza, Commercial Complex,
Rajaram Road, Bagal Chowk,
Kolhapur – 416 001

APPERANCE:

None for the Appellant

Shri Rajiv Ranjan, Assistant Commissioner, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 85522-85523/2026

Date of Hearing: 30.03.2026
Date of Decision: 30.03.2026

None for the Appellant.

2. Order dated 31.07.2024 directing the Appellant to submit statement, to the effect that they had not already transferred the disputed credit to Trans-I account upon introduction of GST, has not yet been complied with despite last chance was granted to the Appellant on 12.03.2025 for such compliance. Thereafter, Appellant sought for one adjournment and not appeared in subsequent dates posted for hearing of the case i.e. on 24.07.2025 and 16.09.2025. It seems that Appellant has got no proof to furnish before this Bench that they had not availed the credit through different mechanism, for which appeals are sought before this Tribunal.

3. Therefore, the appeals are required to be dismissed for non-prosecution as well as for becoming infractuous. Hence, I do so.

4. The appeals stand dismissed for non-prosecution under Rule 20 of the CESTAT (Procedure) Rules, 1982 and also for expiry of cause of action.

(Dictated & pronounced in open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad