CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

EXCISE APPEAL NO. 85519 OF 2022

(Arising out of Order-in-Appeal No. RG/183/RGD APP/2021-22 dated 18.11.2021 passed by the Commissioner (Appeals), CGST & C. Ex., Raigad).

M/S. VISHAL STRUCTURAL P LTD
PLOT NO. B-45, MIDC, TALOJA, ...Appellant
RAIGAD, MAHARASHTRA-410208.

VERSUS

COMMISSIONER OF CGST & CENTRAL EXCISE, RAIGARH ....Respondent
KENDRIYA UTPAD SHULK BHAVAN,
PLOT NO. 1, SECTOR-17,
KHANDESHWAR, NAVI MUMBAI,
MAHARASHTRA-410 205.

APPERANCE:

None for the Appellant.
Shri Ranjan Kumar, Asstt. Commissioner, Authorised Representative for the Respondent.

CORAM:

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

FINAL ORDER NO. A/85625/2026

Date of Hearing: 22.04.2026
Date of Decision: 22.04.2026

None for the appellant as has been the case on last several occasions.

2. Notice sent through the concerned Commissioner on the last occasion has been served through affixture mode, as revealed from the letter dated 25.02.2026 of the Assistant Commissioner of concerned Raigad-VI Commissionerate addressed to the AR, Mumbai.

3. The said letter also reveals that Ld. Counsel for the Appellant Mr. M.P.S Senger informed the Assistant Commissioner over telephone that Appellant had left his business and they have no contact with the Appellant.

4. It seems that appellant is no more interested to pursue its appeal further, for which it has not kept track of the appeal proceedings.

5. The appeal is therefore, dismissed for default and non-prosecution under Rule-20 of the CESTAT Procedure Rules, 1982.

(Dictated & pronounced in open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

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