

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 87200 of 2013

(Arising out of Order-in-Appeal No. PIII/RP/48/2013 dated 19.02.2013 passed by Commissioner (Appeals-III), Central Excise, Pune)

Indo Bonito Multinational Ltd.

....Appellant

Plot No. A-91/92, MIDC, Kurkumbh, Tal-Daund,
Pune-412 502.

Versus

**Commissioner of Customs, Excise &
Service Tax, Pune-III**

.... Respondent

ICE House, 41-A, Sasson Road, Opposite Wadia College,
Pune - 411 001.

APPEARANCE:

None for the Appellant

Shri Rajiv Ranjan, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85861/2026

Date of Hearing: 06.07.2026

Date of Decision: 06.07.2026

PER: S.K. MOHANTY

None appeared for the appellant, despite issuance of several notices to them. On perusal of the case records, we find that the matters got adjourned on 26.04.2023, 21.06.2023, 23.11.2023, 06.03.2024, 18.11.2024, 07.05.2025, 25.07.2025, 29.10.2025 and 02.02.2026. In the order sheet dated 06.03.2024, the Bench had categorically mentioned as under:

"Owing to intimation from Learned Counsel that they have withdrawn vakalatnama, and notice having been attempted to be served through the Commissionerate on the previous occasion on the appellant despite which no appearance has been entered so far, last chance for being heard is granted before disposal of appeal".

2. Non-appearance of the appellant on the scheduled dates fixed for hearing shows that they are not interested in pursuing their statutory rights of appeal. Therefore, without adjourning the matter further, with the

assistance of learned AR for Revenue the appeal is taken up for hearing and disposal today.

3. The facts involved in the present appeal is that the appellant did not pay Central Excise duty in respect of the excisable goods viz., Dry Mix Plaster and Putty manufactured by them. Non-payment of Central Excise duty on the said excisable goods, according to the appellant was due to the reason that the said goods are classifiable under Chapter 2505/2520 of the Central Excise Tariff Act, 1985 and that they are eligible for the benefit of Notification No. 8/2003 dated 01.03.2003. The said submissions made by the appellant before the lower authorities were rejected and the adjudged demands were confirmed by the original authority. On reading of the impugned order dated 21.02.2013, we find that the learned Commissioner (Appeals) while upholding the adjudication order dated 29.09.2011, has held that Dry Mix Plaster and Putty are classifiable under Chapter Heading No.3214 and the classification claimed by the appellant under Chapter Heading 2505/2520 cannot be sustained, inasmuch as no chemical testing has been done on the said goods, for ascertaining the issue of classification under such chapters, as claimed. Further, with regard to claim of the exemption Notification No. 8/2003 dated 01.03.2003, he has held that the goods manufactured by the appellant were bearing the brand name of "ROOFIT" and since the appellant had used the brand name of another person while clearing the goods to their customers, they are not eligible for the benefit provided under the said notification dated 01.03.2003. On reading of the above findings recorded by the learned Commissioner (Appeals), we find that there is no infirmity in the said order inasmuch as the factual as well as the legal aspects have been dealt with by him for arriving at the conclusion that there are no merits in the appeal filed by the appellant.

4. Therefore, the impugned order dated 21.02.2013 passed by the learned Commissioner (Appeals) sustains and accordingly, the appeal filed by the appellant is dismissed.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)