CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 4

SERVICE TAX APPEAL NO. 86534 OF 2023

(Arising out of Order-in-Appeal No. PKB-306-ST-NGP-2022-23 dated 23.03.2023 passed by the Commissioner of GST & Central Excise, Nagpur).

MANISH D RAJGURE
Shri Ganesh Bichayat Kendra, Bajoriya Nagar,
Vidharbha Housing Society, Nr. Sai Mandir,
Yavatmal-445001.
Appellant

Vs.

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX-NAGPUR
P.O. Box 81, Telangkhedi Road, Civil Lines, Nagpur,
Maharashtra-440001.
Respondent

Appearance:
None for the Appellant.
Shri S.B.P. Sinha, Superintendent, Authorised Representative for the Respondent.

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

FINAL ORDER NO. A/85863/2026

Date of Hearing : **07.07.2026**
Date of Decision**: 07.07.2026**

None for the appellant as has been the case on last four occasions despite specific direction for issue of notice given vide order dated 11.12.2025 for its appearance on 17.03.2026, which was complied by the Registry.

2. Ld. Authorised Representative informs that appeal is filed for an amount of Rs. 1,63,077/-, which is below the threshold prescribed for admission of an appeal by the CESTAT as contemplated in proviso two to Section 35B of the Central Excise Act, 1944, without justifying any ground for continuance.

3. It seems that appellant is no more interested to pursue its appeal further. Consequently the appeal stands dismissed for default and non-prosecution under Rule 20 of CESTAT Procedure Rules, 1982 read with Section 35B of the Central Excise Act, 1944 for being filed below the threshold.

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

Arti