

**intron Ltd. Vs. Commissioner of Central Excise**

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**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Nov-06-2000

**Reported in :** (2001)(127)ELT290TriDel

**Appellant :** intron Ltd.

**Respondent :** Commissioner of Central Excise

**Judgement :**

1. This is an application for restoration of appeal which was dismissed for non-prosecution vide Tribunal's Final Order No. 1081 /2000-B dated 10-7-2000.
2. Ms. Sruti Chaudhary, learned Advocate, submitted that notice for hearing of the appeal on 10-7-2000 was not received by the Advocate on record as she had changed her residence from Sarvodaya Enclave to Som Vihar Apartments, New Delhi and on this account no representation could be made on behalf of the applicants; that the applicants are interested in prosecuting the matter. Shri M.P. Singh, learned D.R. opposed the prayer submitting that the Advocate should have intimated the changed address to the Tribunal and the notice was also sent to the appellants.
3. We have considered the submission of both the sides. We find that the Advocate remained absent on the date of hearing on account of non-receipt of notice of hearing. No doubt it was required of the Advocate on record to intimate the change in her postal address.

However, we are of the view that reasons for non-appearance has been explained properly and accordingly we recall our Final Order No.1081/2000-B dated 10-7-2000 and restore the appeal to its original number. The appeal is posted for final hearing on 11-12-2000.

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