

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

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

Service Tax Appeal No. 20159 of 2020

(Arising out of Order-in-Appeal No. BEL-EXCUS-000-APP-
MSC-143-2019-20 dated 13/12/2019 passed by
Commissioner of Central Tax , BELGAUM (APPEALS))

Lalan Prasad

Proprietor Of M/s Lalan Prasad
Contractor
H.No 1916/65 C/o Devraj
Near SBI, Al-ameen School
Post Wadi Jn
KALABURGI - 585225
KARNATAKA

Appellant(s)

VERSUS

**Commissioner Of Central
Tax and Central Excise,
Belgaum**

N0.71, Club Road, Belgaum
Belgaum - 590001
Karnataka

Respondent(s)

APPEARANCE:

None for the appellant.

Shri H. Jayathirtha, Superintendent(AR)

CORAM:

HON'BLE Dr. D.M. MISRA, MEMBER (JUDICIAL)

HON'BLE Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20311 / 2023

Date of Hearing: 10/04/2023

Date of Decision: 10/04/2023

Per : DR. D.M.MISRA

None present for the appellant. Registry vide its report dt. 30/03/2023 informed that the time-barred DD towards fees sent again to the appellant by Speed Post.

However, the same was returned with remark by the Postal authorities as "addressee left". Learned AR for the Revenue submits that the appeal is not maintainable. Since the appellant failed to remove the defect, the appeal is not maintainable and dismissed.

(Dictated and pronounced in open court)

(Dr. D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Raja...