

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3

SERVICE TAX Appeal No. 12016 of 2015

(Arising out of OIA-CCESA-VAD-APP-II-/SSP-49/2015-16 dated 27/08/2015 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

M K Enterprises

Room No. 04, First Floor,
Fazal Apartment, Adajan Patia,
Surat, Gujarat

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-Surat-ii

NEW C.Ex BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR,
SURAT, GUJARAT- 395001

.....Respondent

APPEARANCE

None appeared for the Appellant

Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. 10714/2024

DATE OF HEARING/ DECISION: 28.03.2024

RAMESH NAIR

When the matter was called out, no one appeared on behalf of the appellant. From the record, it is observed that this appeal has come up for hearing on 24.08.2023, 30.11.2023, 16.01.2024, 21.02.2024 & 28.03.2024. However, no one appeared on any of the said dates, which shows that the appellant is not serious to pursue their appeal. Accordingly, the appeal is dismissed for non-prosecution in terms of Rule 20 of CESTAT procedure Rules, 1982 read with Section 35C (1A) proviso of Central Excise Act, 1944.

2. Appellant are at liberty to approach this Tribunal if they wish to pursue the appeal by filing an application for restoration of appeal, which can be considered in accordance with law.

(Dictated and pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**