

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

REGIONAL BENCH - COURT NO.I

**Service Tax Appeal No.70458 of 2017**

(Arising out of Order-in-Original No.KNP-EXCUS-000-COM-059-16-17 dated 02/03/2017 passed by Commissioner of Customs, Central Excise & Service Tax, Kanpur)

**M/s Maharana Infrastructure And**

**Professional Services Pvt. Ltd.,**

**.....Appellant**

*(117/Q/66, Sharda Nagar, Kanpur)*

*VERSUS*

**Commissioner of Central Excise &**

**CGST, Kanpur**

**....Respondent**

*(117/7, Sarvodaya Nagar, Kanpur)*

**WITH**

**Service Tax Appeal No.70459 of 2017**

(Arising out of Order-in-Original No.KNP-EXCUS-000-COM-059-16-17 dated 02/03/2017 passed by Commissioner of Customs, Central Excise & Service Tax, Kanpur)

**Shri Shailendra Bhadauria, Director,**

**M/s Maharana Infrastructure And**

**Professional Services Pvt. Ltd.,**

**.....Appellant**

*(117/Q/66, Sharda Nagar, Kanpur)*

*VERSUS*

**Commissioner of Central Excise &**

**CGST, Kanpur**

**....Respondent**

*(117/7, Sarvodaya Nagar, Kanpur)*

**AND**

**Service Tax Appeal No.70460 of 2017**

(Arising out of Order-in-Original No.KNP-EXCUS-000-COM-059-16-17 dated 02/03/2017 passed by Commissioner of Customs, Central Excise & Service Tax, Kanpur)

**Smt. Surabhi Bhadauria, Director,**

**M/s Maharana Infrastructure And**

**Professional Services Pvt. Ltd.,**

**.....Appellant**

*(117/Q/66, Sharda Nagar, Kanpur)*

*VERSUS*

**Commissioner of Central Excise &**

**CGST, Kanpur**

**....Respondent**

*(117/7, Sarvodaya Nagar, Kanpur)*

**APPEARANCE:**

None for the Appellants

Shri Santosh Kumar, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)  
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

**FINAL ORDER NOS.70210-70212/2023**

DATE OF HEARING : 21 November, 2023  
DATE OF DECISION : 21 November, 2023

**P.K. CHOUDHARY:**

When the matter was called, none appeared on behalf of the appellant. No prayer for adjournment has been received. We observed from the records that the matter has been listed on various dates i.e. 20.02.2019, 11.04.2019, 02.01.2020, 23.08.2023, 05.10.2023 and again it has been listed today and appellants are absent on call on all the dates. It is also noticed that copies of daily orders were sent to the appellants by speed post as well as by E-mail ID available on record and the notices have not been returned undelivered to the Tribunal. Under these circumstances, it appears that the appellants are not interested in pursuing these appeals.

2. Accordingly, in terms of Rule 20 of CESTAT Procedure Rules, appeals are dismissed. Appellants are at liberty to file restoration application, if they desire to be heard subsequently.

(Dictated and pronounced in open court)

**(P.K. CHOUDHARY)  
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)  
MEMBER (TECHNICAL)**

*akp*