

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

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.233 of 2012

(Arising out of Order-in-Appeal No.180/ST/ALLD/2011 dated 25/11/2011 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Allahabad)

Shri Saifuddin,

.....Appellant

(Near Geeta Vatika, Shahpur, Gorakhpur-273006)
VERSUS

Commissioner of Central Excise &

CGST, Allahabad

....Respondent

(38 M.G. Marg, Civil Lines, Allahabad-211001)

APPEARANCE:

None, for the Appellant

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 NO.70370/2024

DATE OF HEARING & DECISION : 01 July, 2024

P.K. CHOUDHARY:

On the last date of hearing learned Authorised Representative for the Revenue was directed for service of the Daily Order through the concerned commissionerate. Today learned Authorised Representative for the Revenue files a copy of communication dated 13.05.2024 received from CGST & Central Excise, Varanasi stating as under:-

"In this regard, a letter dated 26.04.2024 with the daily order sheet was sent to the Assistant Commissioner, CGST & Central Excise Division Gorakhpur-I requesting them to serve the daily order sheet to Shri Saifuddin, Near Geeta Vatika, Shahpur, Gorakhpur- 273006. Vide letter dated 09.05.2024, AC, Division Gorakhpur-I informed that the officers of the Division Gorakhpur-I visited the address of

the concerned person and enquired about him from local people but nobody knows about him. Therefore, the above said order sheet of Hon'ble CESTAT could not be delivered to Shri Saifuddin, Near Geeta Vatika, Shahpur, Gorakhpur-273006. In this regard Panchanama dated 08.05.2024 has been drawn and the same is enclosed herewith for ready reference."

2. In view of the above communication, we observe that the appellant is not traceable and also not interested in pursuing the appeal.
3. Accordingly, appeal filed by the appellant is dismissed for non-prosecution.

(Dictated and pronounced in open court)

(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)