

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

REGIONAL BENCH - COURT NO.II

Service Tax Appeal No.70355 of 2019

(Arising out of Order-In-Original No.ALLD-EXCUS-ST-DEM-21-2017, dated - 30/10/2018 passed by Commissioner, CGST & Central Excise, Allahabad)

Allahabad Development Authority

.....Appellant

(7th Floor, Indira Bhawan
Civil Lines, Allahabad, UP 211001)

VERSUS

**Commissioner, Central Excise, Customs & Service Tax,
Allahabad**

....Respondent

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

APPEARANCE:

Absent on call for the Appellant

Shri A.K. Choudhary, Authorized Representative for the Respondent

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

FINAL ORDER NO.-70733/2025

DATE OF HEARING : 13.10.2025
DATE OF DECISION : 13.10.2025

PER BENCH:

Matter was listed for hearing on 06.09.2019, 04.02.2020, 06.05.2024, 16.07.2024, 14.08.2024, 25.10.2024, 22.11.2024, 11.12.2024 & today i.e. 14.10.2024 and on all the occasions the counsel for the Appellant was absent or sought adjournment. As the matter has been adjourned for more than the prescribed number of times, the matter could not be adjourned any further in view of the proviso to Section 35C (1A) of the Central Excise Act, 1944 provides as follows-

"35C. Orders of Appellate Tribunal.-

(1A) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal."

RULE 20 of CESTAT Procedure Rules, 1982 provide as follows:-

Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his nonappearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal."

3. In view of the above, the appeal is dismissed for non-prosecution.

(Dictated & pronounced in open court)

**(P. DINESHA)
MEMBER (JUDICIAL)**

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