

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

REGIONAL BENCH - COURT NO.II

Service Tax Appeal No.54619 of 2014

(Arising out of Order-In-Original No.-26-COMMR-ST-GZB-2013-14, dated - 31/03/2014 passed by Commissioner (Appeals) CGST & Central Excise, Ghaziabad)

M/s Bharat Sanchar Nigam Limited

.....Appellant

(Through The General Manager,
Raj Nagar Telephone Exchange Building
Ghaziabad, Uttar Pradesh 208001)

VERSUS

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

....Respondent

(202 Wing-A, C.G.O. Complex-II, Kamla Nehru Nagar,
Ghaziabad, Uttar Pradesh, 201002)

APPEARANCE:

Absent on call for the Appellant

Ms. Chitra Srivastava, Authorized Representative for the Respondent

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

FINAL ORDER NO.-70732/2025

DATE OF HEARING : 13.10.2025

DATE OF DECISION : 13.10.2025

PER BENCH:

Service Tax Appeal No.54619 of 2014 was dismissed by the Final Order No.72588-72589 of 2018 dated 14.11.2018. Against the dismissal order Appellant filed Restoration of Appeal Application No.70224 of 2019. This application was dismissed vide Miscellaneous Order No.70353 of 2019 dated 28.11.2019. Against the dismissal of Restoration Application vide Miscellaneous Order, Appellant filed yet another Restoration of Appeal Application No.70074 of 2021. This Restoration Application was allowed by Miscellaneous Order No.70109 of

2024 dated 29.02.2024. Effect of this was to restore Service Tax Restoration of Appeal Application No.70224 of 2019. This application have again been considered and the Appeal was restored vide Miscellaneous Order No.70247 of 2024 dated 04.09.2024. After restoration of the appeal this matter was again listed for hearing on 21.10.2024 when the Appellant was again not represented. Copy of Order Sheet dated 21.10.2024 is reproduced as under:-

ORDER SHEET

"The Appeal have been dismissed vide Final Order No.72588-72589/2018 dated 14.11.2018 and was subsequently restored to its original number vide Miscellaneous Order No.70247 of 2024 dated 04.09.2024.

*2. Today when the matter was called none appeared on behalf of the Appellant. In the interest of justice, matter is adjourned. Registry is directed to send a copy of today's Order-Sheet to the Appellant and the counsel both by E-mail and Speed-Post and place the delivery status on record before the next date of hearing. **List on 05.02.2025."***

2. As per the above Order Sheet the copy of the daily order was sent to the Appellant and the Counsel by Speed-Post and was delivered to them.

3. Appeal is now being listed today when none appeared again for hearing. It is observed that Appellant has been habitually abstaining on the dates fixed for hearing. It appears that Appellant is no more interested in perusing this matter. As more than two adjournments have been granted to the Appellant, the matter could not have been 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)**