

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 52162 Of 2015**

[Arising out of Order-in-Original No. CHD-CEX-001-COM-16-2015 dated 27.02.2015 passed by the Commissioner of Central Excise & Service Tax, Chandigarh]

**Inder Singh**

S/o Lohku Ram R/o VPO Barmana,  
Tehsil Sadar, District Bilaspur (H.P.)-122413

**..... Appellant**

*Versus*

**Commissioner of Central Goods  
& Service Tax, Shimla**

Ground & First Floor, Commercial Parking  
Complex, Chotta Shimla-171002

**..... Respondent**

APPEARANCE:

None for the Appellant

Shri Anurag Kumar, Authorised Representative for the Respondent

**CORAM: HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**  
**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No. 60465/2025**

Date of Hearing: 27.03.2025

Date of Decision: 27.03.2025

**S. S. GARG:**

None for the appellant nor there is any request for adjournment. Perusal of the various orders shows that the case has been adjourned five times and on the last date of hearing, last opportunity was given to the appellant to appear and argue the matter but despite of that no one has appeared today also. As the matter pertains to the year 2015, it appears that the appellants are not interested in pursuing their appeal. Hence, the appeal is dismissed for non-prosecution with the liberty to the appellants to seek restoration by moving appropriate application giving sufficient reasons for non-appearance.

(Dictated & pronounced in the open Court)

**(S. S. GARG)**  
**MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**