

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 50167 of 2014

[Arising out of Order-in-Appeal No. CHD-EXCUS-000-APP-146-13-14 dated 09.10.2013 passed by the Commissioner (Appeals), Central Excise, Chandigarh-I]

M/s Power Tracks

#1430, Sector-34C, Chandigarh-160022

.....Appellant

VERSUS

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

Central Revenue Building, Plot No.19,
Sector-17C, Chandigarh-160017

.....Respondent

APPEARANCE:

None for the Appellant

Shri Kanish Saini, Authorized Representative for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.60649/2025

DATE OF HEARING: 26.06.2025

DATE OF DECISION: 26.06.2025

P.ANJANI KUMAR:

None for the appellant nor any request for adjournment has been received from the appellant/ counsel for the appellant. Perusal of the previous order dated 26.03.2025 shows that last opportunity was given for today and it was specifically mentioned that no further adjournment will be granted because the case pertains to the year

2014 despite that no one has appeared today. 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 and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

PK