

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 41648 of 2014

(Arising out of Order-in-Original No. 09/2014(ST) dated 24.03.2014 passed by Commissioner of Central Excise, No. 692, M.H.U. Complex, Nandanam, Chennai – 600 035)

M/s. TPS Builders Ltd.

No. 32 Block A, 4th Floor,
Kodambakkam,
Chennai – 600 024.

...Appellant

Versus

Commissioner of GST and Central Excise

Chennai South Commissionerate,
No. 692, M.H.U. Complex,
Nandanam,
Chennai – 600 035.

...Respondent

APPEARANCE:

For the Appellant : None

For the Respondent : Mr. N. Satyanarayanan, Authorised Representative

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No. 41197 / 2024

DATE OF HEARING/ DECISION: 09.09.2024

Order :- Per Bench

The above matter has come up for hearing as per the published list. There has been no representation for the appellant from 10.01.2024 onwards. The matter was adjourned to 13.02.2024 and 04.03.2024. On 30.05.2024, the matter was adjourned as last chance to 25.07.2024. Still there was no representation for the appellant. On 25.07.2024, the former

counsel Shri V. Ravindran appearing for the appellant earlier submitted that the appellant is facing liquidation proceedings before the Hon'ble High Court and that the official liquidator has been appointed. The Bench had directed the Registry to issue notice to the official liquidator informing the hearing date as today. There is no representation for the appellant today also. It is presumed that the appellant is not interested in prosecuting the appeal. The appeal is dismissed for default under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(Order dictated and pronounced in open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

MK