

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

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41954 of 2013

(Arising out of Order-in-Original No. 08/2013 - ST dated 17.04.2013 passed by
Commissioner of C. Ex., & ST, Trichy)

Mrs. C. Bharathi

Prop. Cauveri Construction,
No.44-A Malappa Nagar, Moolathopu,
Srirangam, Trichy – 620 006.

...Appellant

Versus

Commissioner of CGST & ST,

No.1 Williams Road, Cantonment,
Trichy – 620 001.

...Respondent

APPEARANCE:

For the Appellant : None

For the Respondent : Shri M. Selvakumar, Authorised Representative

CORAM:

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

HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No. 40330/2025

DATE OF HEARING/ DECISION: 11.03.2025

Per Mr. VASA SESHAGIRI RAO

No one has appeared for the Appellant nor there is any request
for Adjournment.

2. Ld. AR Shri. M. Selvakumar has intimated that the case was posted on different dates such as 06.04.2023, 22.05.2023, 28.06.2023, 02.08.2023, 16.10.2023, 07.12.2023, 08.02.2024, 06.05.2024, 10.07.2024, 06.09.2024 and 04.11.2024. The Bench had directed to issue notice to appellant by Registered Post but elicited no response. The case was called on 05.12.2024, when it was adjourned and posted on 31.01.2025 as the last chance and finally today i.e., 11.03.2025 but none appeared or represented.

3. The Ld. Authorised Representative Shri. M. Selvakumar has informed that the issue in dispute relates to 'Commercial or Industrial Construction' service and 'Construction of (Residential) Complex' services and an Amount of Service Tax involved was to the tune of Rs. 79,38,914/-.

4. It appears that the appellant is not interested in pursuing the appeal. Accordingly, we dismiss the same for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982. Appellant is at liberty to file for restoration of appeal showing justifiable reasons for such restoration.

5. In this regard, I draw support from the Order of the Hon'ble Apex Court in the case of **Benny Dsouza & Ors. vs. Melwin Dsouza & Ors.** [Petition(s) for Special Leave to Appeal (C) No(s). 23809/2023], dated 24.11.2023 wherein, while examining the dismissal of appeal on merits in the context of Order XLI Rule 17 of the CPC, the Hon'ble Supreme Court has held that "*...If the appellant does not appear when the appeal is called for hearing it can only be dismissed for non- prosecution and not on merits*".

6. In view of the above, the appeal is dismissed under Rule 20 of CESTAT (Procedure) Rules, 1982 for default.

(Order dictated and pronounced in open court)

(AJAYAN T.V)
MEMBER (JUDICIAL)

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)