

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

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 41758 of 2016

(Arising out of Order-in-Original No.10/2016-Commr. dated 29.03.2016
passed by the Commissioner of Customs, Central Excise & Service Tax, 6/7,
A.T.D. Street, Race Course, Coimbatore 641 018)

M/s.Shri Hitesrayaa Infrs

..... Appellant

No.7B, Sivaram Nagar,
South Extension, Near
Sungam Bye Pass,
Ramanathapuram,
Coimbatore 641 045.

VERSUS

Commissioner of GST & Central Excise Respondent

6/7 ATD Street
Race Course Road,
Coimbatore 641 018.

APPEARANCE:

None for the Appellant
Smt. V. Kumari Sree, Authorized Representative for the
Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40612/2026

DATE OF HEARING: 27.05.2026
DATE OF DECISION: 27.05.2026

Per Bench

None for the Appellant, nor is there any request for adjournment; we find that notices sent by the Registry as well as through the Department have remained unserved, returned to the sender with the endorsement 'Assessee not found'. We find that the address to which notices have been sent is as given in the Appeal Memorandum. In view of the above, it appears that the Appellant is neither serious nor interested in pursuing this Appeal and hence, the Appeal is dismissed for non-prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

2. In this regard, we 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”.

3. Appeal stands dismissed as indicated above.

(Order dictated and pronounced in open court)

sd/-

(M. AJIT KUMAR)
Member (Technical)

sd/-

(P.DINESHA)
Member (Judicial)