

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal Nos. 40542 of 2017

(Arising out of Order-in-Appeal No. CMB-CEX-000-APP-275/2016 dated 08.12.2016 passed by Commissioner of Central Excise and Service Tax (Appeals-I), 6/7, A.T.D. Street, Race Course Road, Coimbatore – 641 018)

M/s. Topcare

No. 1670/10, Cauvery Complex,
Trichy Road,
Ramanathapuram,
Coimbatore – 641 045.

...Appellant

Versus

Commissioner of GST and Central Excise

Coimbatore Commissionerate,
NO. 6/7, A.T.D. Street,
Race Course Road,
Coimbatore – 641 018.

...Respondent

APPEARANCE:

For the Appellant : None

For the Respondent : Ms. G. Krupa, Authorised Representative

CORAM:

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

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

FINAL ORDER No. 40741 / 2026

DATE OF HEARING/ DECISION: 19.06.2026

Order :- Per AJAYAN T.V.

None for the appellant, nor is there any request for adjournment.

The Ld. Authorized Representative Ms. G. Krupa appearing for the Department has stated that the notice served through the Department could not be effected as the unit of the appellant was not functioning at the said address. The appellate records also indicate that the dealing counsel has withdrawn his VAKALAT on 06.02.2026. Hence, it appears that the appellant is not serious in pursuing this appeal. Accordingly, we dismiss the same for non-

prosecution under Rule 20 of Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(Order dictated and pronounced in open court)

Sd/-
(AJAYAN T.V.)
MEMBER (JUDICIAL)

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

MK