

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

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 40977 of 2017

(Arising out of Order-in-Original No.01/Commr/ST/2017 dated 16.02.2017 passed by Commissioner of Central Excise and Service Tax, Tirunelveli)

C. Solomon Jayaraj,

Proprietor,
M/s.ADEMS,
No.63-A, Thanislase Compound,
Puthukudi,
Nagarcoil-629 001.

...Appellant

Versus

Commissioner of GST and Central Excise

Central Revenue Building
Tractor Street, NGO – A Colony
Tirunelveli – 627 007.

...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.40830/2026

DATE OF HEARING/ DECISION: 25.06.2026

Order :- Per VASA SESHAGIRI RAO

None for the appellant. The records reveal that there was no representation on behalf of the appellant on 12.12.2025, 21.01.2026, 24.02.2026, 17.04.2026 and 25.06.2026.

2. Ld. AR appearing for the Revenue submitted that the notice directed to be served through the Department could not be effected, as the appellant was not available at the address furnished in the appeal memorandum. He has placed on record the report received from the field officer in this regard.

3. In view of the fact that the appellant is not traceable at the available address and has remained unrepresented on several occasions, it appears that the appellant is not interested in pursuing the appeal. Accordingly, the appeal is dismissed for non-prosecution under Rule 20 of the Customs, Excise and Service Tax Appellate Tribunal (Procedure) Rules, 1982.

(Dictated and pronounced in open court)

(AJAYAN T.V.)
MEMBER (JUDICIAL)

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)