

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. – IV

Service Tax Appeal No. 52970 of 2018 [SM]

[Arising out of Order-in-Appeal No. 54-RK-ST-JPR-2018-19 dated 01/06/2018 passed by the Commissioner(Appeals), CGST & CE, Jaipur-I]

M/s. Harshnath Infrastructure

...Appellant

1966, Nahargarh Road
Chandpole, Jaipur

Vs.

The Commissioner(Appeals)

...Respondent

Commissioner (Appeals) & DGGSTI (JZU)
C-62, Sarojini Marg
C Scheme, Jaipur

APPEARANCE:

None for the Appellant

Shri K. Poddar, Authorised Representative for the Respondent

Coram: HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

DATE OF HEARING/ DECISION : 27.09.2019

FINAL ORDER No. 51290/2019

RACHNA GUPTA

None is present for the appellant. Perusal of record shows that appellant has not appeared except for once i.e. on 9th August, 2019 through Shri Kumar Vikram, Advocate.

At this stage, learned D.R has placed on record, a copy of letter, as given to this Registry informing the compliance of serving of notice dated 12.02.2019 as was issued by this Tribunal upon the appellant. It is submitted that appellant was found non-existent on the given address. However, the compliance of Section 37C(1)(b) of Central Excise Act, 1944 by affixing the said notice on the aforesaid premises along with the copy of Panchnama dated 18.03.2019 has been made.

In view of the same and perusing that there is no particular of the appellant ever brought on other record. Also keeping in view that the pendency of this proceeding has already come to the knowledge of the appellant as an Advocate, Shri Kumar Vikram had already marked his appearance on their behalf, I do not hesitate in forming the opinion that appellant is not interested in pursuing the present appeal. The same is hereby dismissed in default.

[Dictated and pronounced in the open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)