

**CUSTOMS EXCISE & SERVICE TAX APPELLEATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
COURT NO. IV**

ST Appeal No. 51684 of 2018 [SM]

[Arising out of Order-in-Appeal No. 50(AK)ST/JPR/2017 dated 05.03.2018 passed by the, Commissioner (Appeals) CE & CGST, Jaipur]

M/s Rasam Engineering Co.

P.No. 2, Everest Vihar,
T.N. Mishri Marg,
Nirman Nagar
Jaipur – 302 019.

...Appellant

Vs.

The Assistant Commissioner

Service Tax
Range-II, Sector-10,
Vidhyadhar Nagar,
Jaipur – 302 039.

...Respondent

APPEARANCE:

None for the Appellant.

Mr. Pradeep Gupta, Authorised Representative for the Department

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

DATE OF HEARING : 25.10.2019

DATE OF DECISION: 25.10.2019

FINAL ORDER NO. 51404/2019

RACHNA GUPTA

None is present for the appellant. It is perused from the record that appellant has either not been appearing or has been seeking adjournment except for once when the matter could not be taken up due to paucity of time. On the last date of hearing, the Chartered Accountant of appellant had appeared, however, for requesting adjournment for the non-availability of the arguing Counsel. It was pointed out by the department that appellant had not even annexed the copy of show-cause notice with the impugned appeal. Accordingly, appellant was directed to produce the same on or before the today's hearing. Instead of making the said compliance, the appellant has opted to not to appear which, sufficiently, reflects the negligence on part of the appellant and corroborates the intentions to not to pursue the impugned appeal. The same is, accordingly, dismissed for want of prosecution.

2. I draw my support from the case law of Hon'ble Supreme Court in the case of **Ram Siromani Tripathi & Ors. Vs. State of U.P. & Ors. in Civil Appeal No. 9142-9144 of 2010 with Civil Appeal No. 6156 of 2012 dated 7th February, 2019**. It was held therein as :

"Mr. R.K. Ojha, learned counsel appears on behalf of the counsel for the appellants and submits that the learned counsel for the appellants is not present in the Court today. It is stated that he is out of station. This is no ground to seek adjournment. We therefore reject the request for adjournment. We have asked the learned counsel to argue the matter. He submits that he does not know anything about the case.

In these circumstances, we dismiss the appeals for non-prosecution.

We make it clear that since we have not found it to be a good ground for adjournment, under no circumstances, application for restoration shall be entertained."

3. In these circumstances, I dismiss the appeal for non-prosecution.

[Dictated and pronounced in the Open Court]

(Rachna Gupta)
Member (Judicial)