

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**NEW DELHI****PRINCIPAL BENCH – COURT NO. III****SERVICE TAX APPEAL NO.50168 OF 2020**

[Arising Out of Order-in-Appeal No. 257(CRM)/ST/JDR/2019 dated 18.03.2019 passed by the Commissioner(Appeals), Central Excise & CGST, Jodhpur]

M/s TULSI MARKETING

Agarwal Market, Bazar No. 2,
Bhilwara

...APPELLANT

Versus

COMMISSIONER OF CGST

142-B, Sector-11, Hiran Magri,
Udaipur, Rajasthan

...RESPONDENT**APPEARANCE:**

None for the appellant

Shri Aejaz Ahmad, Authorised Representative for the respondent

CORAM:

HON'BLE MS. BINU TAMTA, MEMBER (JUDICIAL)

HON'BLE MS. HEMAMBIKA R. PRIYA, MEMBER (TECHNICAL)

FINAL ORDER NO.51792/2025**Date of Hearing/Decision: 19.11.2025****BINU TAMTA:**

1. The present appeal was filed on 25.06.2019 and since then, the appellant has not been appearing either at the defect stage or at the time of hearing of the appeal. In fact, vide Order dated 2.5.2025, we had sought assistance of the learned Authorised Representative for locating and serving the appellant, for which a response, has been received vide letter dated 11.07.2025, which reads as under:-

"Please refer to your office email dated 23.06.2025. In this regard, this office was asked to deliver hearing notice to M/s Tulsi Marketing having assessee code AAFFT1147ESD001 filled appeal No. ST/50168/2020

before the CESTAT, New Delhi against Order In Appeal No. 257(CRM)ST/JDR/2019 Dated 18.03.2019. In this context, it is submitted that a personal visit was conducted on 07.07.2025 on principal place of the taxpayer i.e. Near Dangi Factory, 1st Floor, Old Bus Stand, Bhilwara, Rajasthan, 311001. However, it is gathered that taxpayer has already closed the business activity and surrendered GST registration on 13.01.2025. The taxpayer was contacted on registered Mobile No. 9414686351 & 9828451807 but they didn't pick up the call despite calling many times. Therefore, the hearing notice for next hearing dated 18.08.2025 could not be delivered.

2. Even after that the matter has been listed on 2.9.2025 when last opportunity was granted and subsequently on 01.10.2025 when the appeal was adjourned for today, i.e. 19th November, 2025. We, therefore, dismiss the present appeal for non-prosecution.

[Order dictated & pronounced in open court]

(BINU TAMTA)
MEMBER (JUDICIAL)

(HEMAMBIKA R. PRIYA)
MEMBER (TECHNICAL)