IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –III

Service Tax Appeal No.ST/343/2011/2011 SM]

[Arising out of Order-in-Appeal No.432 (CB)ST/JPR-II/2010 dated 13.07.2017 passed by the Commissioner (Appeals), Customs & Central Excise, Jaipur-II]

M/s.Emery Stone Manufacturing Company …Appellant

Vs.

C.C.E. Jaipur-II … Respondent

Present for the Appellant : None
Present for the Respondent: Ms.Kanu Verma Kumar, D.R.

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 13/07/2017

FINAL ORDER NO. 55134/2017

PER: S.K. MOHANTY

When the matter called for hearing, none appeared for the appellant, despite notice and also there is no request for adjournment of the hearing. On perusal of the appeal records, I find that the matter was listed for hearing on 04.10.2016, 10.11.2016, 21.12.2016 and 09.02.2017. The appellant sought adjournment on these dates and accordingly, the matter was adjourned. Since the appellant is not interested in pursuing the appeal, I am of the view that on the basis of available records, the appeal can be disposed of by the Tribunal.

2. Heard the ld. D.R. for Revenue and perused the records.

3. Non-payment of Service Tax on goods transport agency service is the subject matter of the present dispute. The authorities below have confirmed the Service Tax demand and imposed penalties on the ground that no documentary evidence were produced by the appellant to show that the GTA services were availed/utilized for inward transportation and outward transportation of the exported goods. Since the adjudged demands were confirmed solely on the ground that no documentary evidences were produced to claim exemption or otherwise on such taxable service and in view of the fact that the appellant did not appear for hearing despite several notices by the Tribunal, I am of the view that the decision taken by the Commissioner (Appeals) in disposing the appeal of the appellant cannot be interfered with at this juncture. Therefore, the appeal field by the appellant is dismissed.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita