

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Regional Bench - Court No. – I

Service Tax Appeal No. 199 of 2012

(Arising out of Order-in-Appeal No.32/2011 (V-I) ST dt.22.11.2011 passed by
Commissioner of Customs, Central Excise & Service Tax (Appeals), Visakhapatnam)

Muppidi Enterprises

D.No.7-5-5/29, Pandurangapuram,
Visakhapatnam, AP – 530 003

.....Appellant

VERSUS

**Commissioner of Central Tax
Visakhapatnam – I**

Port Area, Visakhapatnam,
Andhra Pradesh – 530 035

.....Respondent

Appearance:-

None for the Appellant.

Shri B. Sangameshwar Rao, Authorized Representative for the Respondent.

**Coram: HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30461/2024

Date of Hearing: 20.12.2024

Date of Decision: 20.12.2024

[Order per: A.K. JYOTISHI]

Nobody appeared on behalf of the appellant. However, learned Counsel for the appellant vide email dt.15.12.2024 informs that appellant is not available for contact and instructions and therefore, the case may be adjourned by two months.

2. We find it very strange that the Advocate is expressing his inability to contact their client/appellant, who hired his services for arguing the case before the Bench and therefore, the grounds given by the Advocate is not reasonable or justifiable for adjourning the matter solely because he was unable to contact the client and seek instructions. The matter has been adjourned on many occasions in the past i.e., on 01.08.2023, 29.08.2023, 11.10.2023, 05.12.2023 and 08.02.2024.

3. Therefore, this appeal is dismissed for default.

(Dictated and pronounced in the Open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)