

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL  
HYDERABAD**

Division Bench – Court No. – I

**Service Tax Appeal No. 25421 of 2013**

(Arising out of Order-in-Appeal No.24/2012 (V-I) ST dt.30.10.2012 passed by  
Commissioner of Central Excise & Service Tax (Appeals), Visakhapatnam)

**Seaways Shipping Ltd**

D.No.10-1-31, 3<sup>rd</sup> Floor, Signature Towers,  
CBM Compound, Visakhapatnam – 530 003

.....Appellant

*VERSUS*

**Commissioner of Central Excise &  
Service Tax, Visakhapatnam - II**

Port Area, Visakhapatnam,  
Andhra Pradesh – 530 035

.....Respondent

**Appearance**

None for the Appellant.

Shri V. Srikanth Rao, AR for the Respondent.

**Coram:**

**HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)**

**HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

**FINAL ORDER No. A/30534/2025**

Date of Hearing: 03.12.2025

Date of Decision: 03.12.2025

**[Order per: ANGAD PRASAD]**

Nobody appeared on behalf of the appellant nor has any adjournment request been received. Learned AR points out that the appellant failed to appear on last several occasions.

2. On perusal of the record, it appears from the order sheets that the appellant is not interested in pursuing their appeal. Therefore, the appeal is liable to be dismissed for default.

3. Accordingly, the appeal is dismissed for default.

(Dictated and pronounced in the Open Court)

**(A.K. JYOTISHI)  
MEMBER (TECHNICAL)**

**(ANGAD PRASAD)  
MEMBER (JUDICIAL)**