

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

REGIONAL BENCH - COURT NO. - I

Service Tax Appeal No. 28247 of 2013

(Arising out of **Order-in-Appeal** No.51/2013(G)ST dated 21.08.2013 passed by Commissioner of Customs, Central Excise and Service Tax (Appeals), Guntur)

Gowtham Residential Junior College .. **APPELLANT**
Gudavalli,
Krishna District,
Andhra Pradesh – 500 039.

VERSUS

Commissioner of Central Excise .. **RESPONDENT**
And Service Tax
Guntur
P.B.No.331,
C.R.Building,
Kannavari Thota,
Guntur,
Andhra Pradesh – 522 004.

APPEARANCE:

None for the Appellant.

Shri B. Subhas Chandra Bose, 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/30599/2025

Date of Hearing: 17.12.2025

Date of Decision: 17.12.2025

[ORDER PER: ANGAD PRASAD]

In the present case, nobody appeared on behalf of the Appellant nor has sought an adjournment. It is observed that this appeal has been listed for hearing on 18.06.2025, 26.11.2025 and today i.e. 17.12.2025 and on all the dates nobody appeared for the Appellant nor has sought any adjournment.

2. Section 35C (1A) of the Central Excise Act, 1944 provides as follows-

“35C. Orders of Appellate Tribunal.-

(1A) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the

parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing:

Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal.”

As per Section 86(7) of the Finance Act, 1994 Appellate Tribunal have same powers and procedure regarding Service Tax Appeals.

The Section 86(7) is as under:

86(7). Subject to the provisions of this Chapter, in hearing the appeals and making orders under this section, the Appellate Tribunal shall exercise the same powers and follow the same procedure as it exercises and follows in hearing the appeals and making orders under the Central Excise Act, 1944.

RULE 20 of CESTAT Procedure Rules, 1982 provide as follows:-

Action on appeal for appellant's default. — Where on the day fixed for the hearing of the appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the appeal is called on for hearing, the Tribunal may, in its discretion, either dismiss the appeal for default or hear and decide it on merits :

Provided that where an appeal has been dismissed for default and the appellant appears afterwards and satisfies the Tribunal that there was sufficient cause for his non-appearance when the appeal was called on for hearing, the Tribunal shall make an order setting aside the dismissal and restore the appeal.

3. Hon'ble Supreme Court in the case of M/s Ishwar Lal Mali Rathod [Order dated September 20, 2021 in Special Leave Petition (Civil) Nos.14117,14118 of 2021 condemning the practice of adjournments sought mechanically and allowed by the Courts/Tribunal's.

4. In view of the above, we do not find any justification for adjourning the matter beyond three times which is the maximum number statutorily provided.

5. The Appeal is dismissed for non-prosecution in terms of Rule 20 of CESTAT Procedure Rules, 1982.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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