IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75821 of 2018

(Arising out of Order-in-Appeal No. 116/Pat/S.Tax/Appeal/2017-18 dated 14.12.2017 passed by Commissioner (Appeals) of Customs, Central GST & Central Excise, Patna.

M/s. Muneshwar Navin Construction
(At Lalpur, Post Bhader, Khalgaon
Dist. Bhagalpur, Bihar)

Appellant (s)

VERSUS

Commr. of Central Excise & Service Tax, Patna
(3rd Floor, Annexee, C. R. Building, B.C. Patel Path
Patna-800001)

Respondent (s)

APPEARANCE :
None for the Appellant
Shri P. K. Ghosh, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

FINAL ORDER NO.75160/2023

Date of Hearing : 23rd March 2023
Date of Decision : 23rd March 2023

PER R. MURALIDHAR

When this Appeal was called for hearing, no one appeared on behalf of the Appellant. With the help of Ld. Authorized Representative, I peruse the Appeal Papers. The Appellant has filed this Appeal against confirmed demand of Rs.1,85,719/- for the services rendered under heading of 'Manpower recruitment and supply agency' and 'Management, repair & Maintenance Services'. From the Appeal Memorandum, it is seen that at Serial No. 14 that the Appellants have claimed that the entire Service Tax demand of Rs.1,85,719/- have been pre-deposited by them. When the Annexed Challan at Page No. 68 was perused, the amount shown there is found to be Rs.1,89,433/- paid on 21/02/2014. The present Appeal has been filed on 16/03/2018. There is nothing to indicate that the amount shown as paid at Page 68 is the actual pre-deposit in respect of the present Appeal.

2. It is also seen that the First hearing of this Appeal was held on 23/04/2018 wherein, the Adjournment Request was received and

accordingly, the case was posted on 16/07/2018. Subsequently, the Appeal has come up for Hearing on 09/05/2022, 08/07/2022, 08/09/2022, 12/12/2022, 16/01/2023 and today i.e. on 23/03/2023. The Appellant was not present in any of these occasions nor any Adjournment Request was received from them.

2. The foregoing details show that the Appellant is not interested in pursuing their Appeal seriously. The Appeal stands dismissed on account of non-prosecution.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Pooja