

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA**

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 517 of 2012

(Arising out of Order-in-Appeal No. 54/RAN/2012 dated 31.08.2012 passed by the Commissioner (Appeals), Central Excise & Service Tax, 605, Mahabir Tower, Main Road, Ranchi – 834 001)

M/s. P.D.S. & Company
Laganwati Bhawan, Motinagar,
Dhanbad – 828 120 (Jharkhand)

: Appellant

VERSUS

Commissioner, Central Excise and Service Tax : Respondent
Central Revenue Building, 5A Main Road,
Ranchi – 834 001

APPEARANCE:

None for the Appellant

Shri K. Chowdhury, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75506 / 2024

DATE OF HEARING / DECISION:13.03.2024

Order : [Per Bench]

When the matter was called, neither anyone appeared on behalf of the appellant nor is there any adjournment request from them. It is noticed that notice sent to the appellant has returned undelivered with the remark "Item Returned Refused" on 07.03.2024. Therefore, it appears that the appellant is not interested in pursuing their appeal before the Tribunal.

2. In these circumstances, the appeal is dismissed for non-prosecution, with liberty being granted to the appellant to pursue for restoration of the same only upon filing of miscellaneous application for restoration of appeal.

(Dictated and pronounced in the open court)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sd/-
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sdd