

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

REGIONAL BENCH – COURT NO.1

**Service Tax Appeal No.232 of 2011**

(Arising out of Order-in-Original No.47/Commr/ST/Kol/2010-11 dated 16.03.2011  
passed by Commissioner of Service Tax, Kolkata)

**M/s Bhowmick Construction**

244, VIP Nagar, Kolkata-700100

**Appellant**

*VERSUS*

**Commissioner of Service Tax, Kolkata**

180, Shantipally, Rajdanga Main Road, Kolkata-700107

**Respondent**

**APPEARANCE :**

None for the Appellant

Shri S.Mukhopadhyay, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO.75576/2024**

DATE OF HEARING : 21 .03.2024

DATE OF DECISION : 21.03.2024

**Per Ashok Jindal :**

When the matter was called, none appeared on behalf of the appellant. Nor any request for adjournment has been received by the Registry. The present matter came up for hearing earlier on several occasions but nobody appeared on behalf of the appellant. Today, i.e.21.03.2024, also, the appellant was absent. It seems that the appellant is not interested to pursue their appeal before the Tribunal. Accordingly, the appeal is dismissed for non-prosecution with a liberty to re-open their case by filing an application for restoration of their appeal.

(Pronounced in the open court)

**(Ashok Jindal)  
Member (Judicial)**

**(K.Anpazhakan)  
Member (Technical)**

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