

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

REGIONAL BENCH - COURT NO.1

**Service Tax Appeal No. 75410 of 2015**

(Arising out of Order-in-Appeal No. 83/JSR/2014 dated 12/11/2014 passed by Commissioner (Appeals), Central Excise & Service Tax, Ranchi)

**M/s Seema Enterprises**

(H. No. 13, Nand Nagar, Bhuiyadiah, Shiomandir,  
Agrico Jamshedpur, 831009)

**...Appellant**

*VERSUS*

**Commissioner of Service Tax, Ranchi**

( 605, Mahabir Tower, Main Road, Ranchi-834001)

**.....Respondent**

**APPEARANCE**

NONE for the Appellant (s)

Shri J. Chattopadhyay, Authorized Representative for the Revenue

**CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)  
HON'BLE SHRI RAJEEV TANDON, MEMBER (TECHNICAL)**

**FINAL ORDER NO.75625/2024**

DATE OF HEARING : 3 April 2024  
DATE OF DECISION : 3 April 2024

**Per : ASHOK JINDAL :**

When the matter was called, neither has anyone appeared on behalf of the Appellant nor has any request for adjournment been received from them. It is observed that even on the previous date of hearing, the appellant remained unrepresented. 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 reopening their case by way of application for restoration of Appeal.

(Dictated and pronounced in the open Court.)

Sd/-

**(ASHOK JINDAL)**  
**MEMBER (JUDICIAL)**

Sd/-

**(RAJEEV TANDON)**  
**MEMBER (TECHNICAL)**

**Pooja**