

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 280 of 2011

(Arising out of Order-in-Original No. 58/Commr/ST/Kol/2010-11 dated 18.03.2011 passed by the Commissioner of Service Tax, Kolkata)

M/s. Nap Construction (Private) Ltd.

(31, Kayastha Para Main Road (Mallick Para), Kolkata-700078)

Appellant

VERSUS

Commr. of Service Tax, Kolkata

(180, Shantipally, Rajdanga Main Road, 3rd Floor, Kolkata-700107)

Respondent

APPEARANCE :

None for the Appellant

Mr. K. Chowdhury, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.76124/2024

Date of Hearing : 18 June 2024

Date of Decision: 18 June 2024

PER R. MURALIDHAR:

No one is present on behalf of the Appellant inspite of notice.

2. It is seen from the record that the Appellant did not attend any of the Hearings granted to them. The Appellant has been granted Hearing on the following dates:-

- (i) 20 July 2023
- (ii) 7 September 2023
- (iii) 22 January 2024
- (iv) 23 January 2024
- (v) 26 February 2024
- (vi) 9th April 2024
- (vii) 03 May 2024
- (viii) 18th June 2024

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3. After noticing that the Hearing Notices were getting rejected and were not getting served as per the noting of the postal authorities, Hearing Notice was also tried to be served through Departmental representative's office. In spite of much efforts, the Appellant's present address could not be traced by them.

4. Considering the above factual details, we dismiss the Appeal on account of non-prosecution.

(Dictated and pronounced in the open court.)

Sd/-
(R. Muralidhar)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)