

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 75796 of 2015**

(Arising out of Order-in-Appeal No. 68/GHY/CE(A)/GHY/15 dated 31.03.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax (NER), Customs House, Nilamoni Phukan Path, Christian Basti, Guwahati – 781 005)

**M/s. Vishnu Kumar Agarwala**

**: Appellant**

(Prop. Shri Vishnu Kumar Agarwala)  
Ananda Nagar, Chapaguri Road,  
North Bongaigaon – 783 380 (Assam)

**VERSUS**

**Commissioner of Central Excise and Service Tax : Respondent**

5<sup>th</sup> Floor, Sethi Trust Building, G.S. Road, Bhangagarh,  
Guwahati – 781 005 (Assam)

**APPEARANCE:**

None for the Appellant

Shri Debapriya Sue, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO. 76402 / 2024**

DATE OF HEARING / DECISION: 22.07.2024

**ORDER: [PER BENCH]**

Today when the matter was called for hearing, none appeared on behalf of the appellant nor has any request for adjournment been received from the appellant, despite service of notice of hearing. We observe that the matter had been listed before the Bench on several occasions, but the appellant had 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 filing application for restoration of appeal, if they so desire.

(Dictated and pronounced in the open court)

Sd/-

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

Sd/-

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)

Sdd