

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 300 of 2011

(Arising out of Order-in-Original No. 02/COMMR./CE/KOL-III/2011-12 dated 06.04.2011 passed by the Commissioner of Central Excise, Kolkata-III Commissionerate, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. Aristocrat Transit Care House : **Appellant**
1/230, Naktala Road, Kolkata – 700 047

VERSUS

Commissioner of Central Excise : **Respondent**
Kolkata-III Commissionerate,
Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road, Kolkata – 700 107
AND

Service Tax Appeal No. 301 of 2011

(Arising out of Order-in-Original No. 02/COMMR./CE/KOL-III/2011-12 dated 06.04.2011 passed by the Commissioner of Central Excise, Kolkata-III Commissionerate, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

Shri Barun Ganguly, Proprietor of : **Appellant**
M/s. Windsor Inn,
M/s. Ajanta Inn, and
M/s. Western Transit Caterer,
1/230, Naktala Road, Kolkata – 700 047

VERSUS

Commissioner of Central Excise : **Respondent**
Kolkata-III Commissionerate,
Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road, Kolkata – 700 107

APPEARANCE:

None for the Appellant(s)

Shri Faiz Ahmed, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NOs. 76688-76689 / 2024

DATE OF HEARING / DECISION: 21.08.2024

ORDER: [PER BENCH]

Today when the matter was called for hearing, none appeared on behalf of the appellants nor was any request for adjournment received from the appellants. It is observed from the records that the notice of hearing issued by the Registry has returned undelivered, with the remark: "Left". We also observe that even on the last date of hearing, the appellants had remained unrepresented. Therefore, it appears that the appellants are not interested in pursuing these appeals before the Tribunal.

2. In these circumstances, the appeals are dismissed for non-prosecution, with liberty being granted to the appellants to pursue for reopening their case by way of filing applications for restoration of the appeals, if they so desire.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd