

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.79741 of 2018

(On behalf appellant)

(Arising out of Order-in-Appeal No. 37/DIB/CE(A)/GHY/2018 dated 05.09.2018 passed by Commissioner of CGST, Central Excise & Service Tax, Guwahati)

M/s PHLMS Enterprise

Lepetkata, P.O.-Ghoorania, Barbaruah, Dist:-Dibrugarh, Assam-786007

Appellant

VERSUS

**Commissioner(Appeals) of CGST, Central Excise & Customs,
Guwahati**

Nilamoni Phukan Path, Christian Basti, Guwahati, Assam-781005.

Respondent

APPEARANCE :

None for the Appellant

Shri P.Das, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO...77279/2024..

DATE OF HEARING : 08.11.2024

DATE OF DECISION : 08.11.2024

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. 08.11.2024., 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)**