

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

EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 75584 of 2014

(Arising out of Order-In- Original No. 62/Comm/ST/KOL/2013-14 dated 26/02/2014 passed by Commissioner of Service Tax, Kolkata.)

M/s Bhattacharya & Company

(Marshall House, Room No. 472 (4th Floor),
25, Strand Road, Kolkata-700001)

Appellant

VERSUS

Commissioner of Service Tax, Kolkata

(Kendriya Utpad Shulk Bhawan, 3rd Floor, 180,
Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

APPEARANCE :

None for the Appellant

Mr. S. Singh, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77531/2024

Date of Hearing : 12th November 2024

Date of Decision : 12th November 2024

PER ASHOK JINAL:

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/-

(K. Anpazhakan)
Member (Technical)

Pooja