

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA
REGIONAL BENCH – COURT NO. 1**

Service Tax Appeal No. 76708 of 2016

(Arising out of Order-in-Original No. 10/COMM/ST/SLG/16-17 dated 11.07.2016 passed by the Commissioner of C.Ex., Cus. and S. Tax, Siliguri Commissionerate, C.R. Building, Haren Mukherjee Road, Hakimpara, Siliguri – 734 001)

M/s. Sova Enterprises

: Appellant

Proprietor: Shri Jyotirmoy Chakraborty,
Vill.: 23, Bagha Jatin Main Road, Subhaspally,
Siliguri – 734 001

VERSUS

**Commissioner of Central Excise, Customs and
Service Tax**

: Respondent

Siliguri Commissionerate,
C.R. Building, Haren Mukherjee Road, Hakimpara,
Siliguri – 734 001

APPEARANCE:

None for the Appellant

Shri Prasenjit Das, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 76488 / 2025

DATE OF HEARING / DECISION: 10.06.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

Today when the matter was called for hearing, none appeared on behalf of the appellant nor was any request for adjournment received on their behalf. It is also observed from the records that the last intimation of hearing issued to the appellant has returned undelivered. We also take note of the fact that the matter had been listed before this Tribunal on various occasions, but the appellant remained unrepresented. Sufficient opportunities have been given to the appellant to present their case, but it appears that the appellant is not interested in pursuing their appeal before this 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 the appeal, if they so desire.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd