

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76261 of 2017

(Arising out of Order-in-Original No. 13/CCE/S.TAX/RKL/2016-17 dated 28.03.2017 passed by the Commissioner of Central Excise, Customs and S.Tax, Rourkela Commissionerate, KK-42, Civil Township, Rourkela – 769 004)

M/s. Niki Construction & Transport Private Limited : Appellant

AT: Municipal Building Complex, Modipara,
District: Sambalpur (Odisha), PIN – 768 002

VERSUS

Commissioner, Central Excise, Customs and : Respondent
Service Tax

Rourkela Commissionerate,
KK-42, Civil Township, Rourkela – 769 004

AND

Service Tax Appeal No. 76262 of 2017

(Arising out of Order-in-Original No. 13/CCE/S.TAX/RKL/2016-17 dated 28.03.2017 passed by the Commissioner of Central Excise, Customs and S.Tax, Rourkela Commissionerate, KK-42, Civil Township, Rourkela – 769 004)

Shri Sandeep Pattanayak, Director, : Appellant

M/s. Niki Construction & Transport Private Limited

Qr.No.EC-1/26, Executive Colony, P.O.: Budharaja,
District: Sambalpur (Odisha), PIN – 768 004

VERSUS

Commissioner, Central Excise, Customs and : Respondent
Service Tax

Rourkela Commissionerate,
KK-42, Civil Township, Rourkela – 769 004

APPEARANCE:

None for the Appellant(s)

Shri S.K. Dikshit, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NOs. 77038-77039 / 2025

DATE OF HEARING / DECISION: 24.07.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

Today when the matter was called for hearing, none appeared on behalf of the appellants nor was any request for adjournment received on their behalf. The last notice issued to the appellants has returned unserved with the remark that the "Addressee cannot be located". We find that although on the last date of hearing the matter had been adjourned at the request of the appellants, the appellants remain unrepresented. Thus, it is gathered that the appellants are not interested in pursuing the present appeals.

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