

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.75362 of 2016

(Arising out of Order-in-Original No.08/Commr./ST/GHY/15-16 dated 30.10.2015 passed by Commissioner of CGST & Central Excise, Guwahati)

M/s Royal Associates

(House No.93, First Floor, Near NRL Petrol Pump, Sundarpur, RGB Road, Guwahati-781005, Assam)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Guwahati

(Sethi Trust Building, GS Road, Bhangagarh, Guwahati-781005)

Respondent

APPEARANCE :

None for the Appellant

Shri P.Das, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR.RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.77570/2025

DATE OF HEARING : 27 OCTOBER 2025

DATE OF DECISION : 27 OCTOBER 2025

Per Rajeev Tandon :

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.27.10.2025, 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)**

**(Rajeev Tandon)
Member (Technical)**

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