

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

Service Tax Appeal No. 75171 of 2023

MS Development Consultants Private Limited, : **Appellant**
Development House, 24, Park Street, Kolkata-700016.

VERSUS

Commissioner of CGST & CX, Kolkata : **Respondent**
180, Rajdanga Main Road, Shantipally, Kolkata-700107.

APPEARANCE:

None for the Appellant

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 NO. 77859/ 2025

DATE OF HEARING :02.12.2025

Order : [Per Shri Ashok Jindal]

Today when the matter was called adjournment has been sought by the appellant on the ground that he is having high fever and not in a position to cause appearance before this Tribunal. We have gone through the records placed before us. We find that this appeal has been taken on request made by the appellant for Early Hearing of the appeal which was allowed on 08.04.2025 and the matter was listed for 28th April, 2025. When the matter came up on 28th April, 2025 the adjournment was sought and the matter was adjourned to 30.04.2025 and again the matter was adjourned on 15th May, 2025. Further adjournment request was made and the matter was adjourned to 25th July,

2025. Again adjourned on the request made by the appellant to 23rd September, 2025. Further on the request made by the appellant to adjourned to 24th October, 2025. Again none appeared on behalf of the appellant. Matter adjourned for today.

2. The conduct of the appellant shows that they are not interested in early disposal of the appeal. Therefore, the matter is delisted from Early Hearing. Accordingly, appeal should come up for hearing in due course.

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)