

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75940 of 2016

(Arising out of Order-in-Original No. BSR-EXCUS-002-COM-017-15-16 dated 29.02.2016 passed by the Commissioner of Central Excise & Customs & Service Tax, Bhubaneswar-II Commissionerate, Central Revenue Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha)

M/s. Shradha Construction & Co.

: Appellant

Qr. No. II/49, NTPC-Kaniha, Deepsikha,
District: Anugul, PIN – 759 147, Odisha

VERSUS

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

: Respondent

Bhubaneswar-II Commissionerate,
C.R. Building, Rajaswa Vihar, Bhubaneswar – 751 007, Odisha

APPEARANCE:

None for the Appellant

Ms. Suman, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 77882 / 2025

DATE OF HEARING / DECISION: 09.12.2025

ORDER: [PER SHRI ASHOK JINDAL]

Today when the matter was called for hearing, none appeared on behalf of the appellant nor was any request for adjournment received from them, despite notice. It is seen that the notice of hearing issued by the Registry has been returned undelivered by the postal authorities. It is also observed from the records that the matter had come up before the Bench on prior occasions, wherein the appellant have 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 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