

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

REGIONAL BENCH – COURT NO. 1

Customs Appeal No. 75036 of 2021

(Arising out of Order-in-Appeal No. 13/HWH/CE/2020-21 dated 12.10.2020 passed by the Commissioner of C.G.S.T. and C.Ex., Appeal-II, Kolkata, 3rd and 4th Floors, Bamboo Villa, 169, A.J.C. Bose Road, Kolkata – 700 014)

M/s. Oasis Poly Traders Private Limited : **Appellant**
[Now `JelentaPolytraders Pvt. Ltd.`]
16B, Shakespeare Sarani, Old B.K. Market (Ground Floor),
Kolkata – 700 071

VERSUS

Commissioner of Central Tax : **Respondent**
Central G.S.T. Howrah Commissionerate
M.S. Building, 4th Floor, Custom House, 15/1, Strand Road,
Kolkata – 700 001

APPEARANCE:

None for the Appellant

Shri Faiz Ahmed, Authorized Representative, for the Respondent

CORAM:

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

FINAL ORDER NO. 77883 / 2025

DATE OF HEARING / DECISION: 09.12.2025

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 from them, despite notice. It is seen that the notice of hearing issued by the Registry has been returned undelivered by the postal authorities, with the remark "Left". It is also observed from the records that the matter had come up before the Bench on prior occasions, wherein the appellant 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