

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.76586 of 2016

(Arising out of Order-in-Appeal No.71/ST-II/Kol/16-17 dated 22.06.2016 passed by Commissioner of CGST & Central Excise, Kolkata)

M/s Hardnet Solutions Pvt. Ltd.

(G-1,Ground Floor,Manmoyee,5A,Library Road,Kalighar,Kolkata-700026)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata

(180,Shantipally, Rajdanga Main Road, Kolkata-700107)

Respondent

APPEARANCE :

None for the Appellant

Shri D.Sue, Authorised Representative for the Respondent

CORAM:

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

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

FINAL ORDER NO.75068/2026

DATE OF HEARING : 14 JANUARY 2026

DATE OF DECISION : 14 JANUARY 2026

Per K.Anpazhakan :

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. 14.01.2026, 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)**

**(K.Anpazhakan)
Member (Technical)**

mm