

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75139 of 2017

(Arising out of Order-in-Original No. 66/COMMR/ST-II/KOL/2016-17 dated 21.09.2016 passed by the Commissioner of Service Tax-II, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. S.S. Guards Private Limited

: Appellant

2/127A, Mahendra Banerjee Road, Behala,
Kolkata – 700 060

VERSUS

Commissioner of Service Tax-II

: Respondent

Kendriya Utpad Shulk Bhawan,
180, Shantipally, Rajdanga Main Road,
Kolkata – 700 107

APPEARANCE:

None for the Appellant

Shri R.K. Agarwal, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75114 / 2026

DATE OF HEARING / DECISION: 27.01.2026

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 on their behalf. Furthermore, from a perusal of the case records, it was found that the notice of hearing issued by the Registry has been returned back by the postal authorities with the remark "Left". Therefore, it appears that the appellant is not interested in pursuing the present 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