

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76828 of 2017

(Arising out of Order-in-Appeal No. 60/DNB/2017 dated 28.03.2017 passed by the Commissioner (Appeals), Central Excise and Service Tax, 605, Mahabir Tower, Main Road, Ranchi – 834 001)

M/s. SAR Parivahan Private Limited

: Appellant

80/1-B, Phase Lane, 1st Floor,
Kolkata, PIN – 700 012 (West Bengal)

VERSUS

Commissioner of Central Excise and Service Tax : Respondent

Dhanbad Commissionerate,
H.E. School Road, Bhistipara, Hirapur,
Dhanbad, PIN – 826 001 (Jharkhand)

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. 75155 / 2026

DATE OF HEARING / DECISION: 30.01.2026

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 from them. It is observed from the records that this matter had come up before the Bench on several occasions and sufficient opportunities were given to the appellant to represent their case. However, despite repeated adjournments, they have failed to appear today. 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