

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75444 of 2016

(Arising out of Order-in-Original No. 12/Commr/ST/GHY/15-16 dated 11.01.2016 passed by the Commissioner of Central Excise and Service Tax, 5th Floor, Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati – 781 005, Assam)

M/s. Jupiter Construction

: Appellant

5th Floor, 5E, Dihang Arcade,
Tarun Nagar, G.S. Road,
Guwahati – 781 005

VERSUS

Commissioner of Central Excise and Service Tax : Respondent

Guwahati Commissionerate,
5th Floor, Sethi Trust Building, G.S. Road, Bhangagarh,
Guwahati – 781 005

APPEARANCE:

None for the Appellant

Shri S.K. Jha, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75336 / 2026

DATE OF HEARING / DECISION: 10.03.2026

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, 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". Furthermore, it can be observed from the records that the matter had come up before the Bench on prior occasions, wherein the appellant had remained unrepresented. Therefore, it appears that the appellant is not interested in pursuing the 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