

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75643 of 2017

(Arising out of Order-in-Original No. 93/COMMR/ST-II/KOL/2016-17 dated 26.12.2016 passed by the Commissioner of Service Tax-II, Kendriya Utpad Shulk Bhawan, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. Coastal Projects Limited

: Appellant

Flat No. 202, marry Apartments,
29A, South-End Park,
Kolkata – 700 029

VERSUS

Commissioner of Service Tax-II

: Respondent

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

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. 75338 / 2026

DATE OF HEARING / DECISION: 10.03.2026

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. Furthermore, it can be observed from the records that even on the last date of hearing, 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