

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76081 of 2017

(Arising out of Order-in-Original No. 27/COMMR/STA/KOL/16 dated 23.03.2017 passed by the Commissioner, Service Tax Audit Commissionerate, Kolkata, Kendriya Utpad Shulk Bhawan, 3rd Floor, 180, Shantipally, Rajdanga Main Road, Kolkata, West Bengal, PIN – 700 107)

M/s. Tantia Constructions Limited

25/27, Netaji Subhas Road,
Kolkata – 700 001

: Appellant

VERSUS

**Commissioner,
Service Tax Audit Commissionerate,**

Kendriya Utpad Shulk Bhawan, 3rd Floor,
180, Shantipally, Rajdanga Main Road,
Kolkata – 700 107

: Respondent

APPEARANCE:

None for the Appellant

Shri S. Dutta, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75339 / 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. We find that sufficient opportunities were given to the appellant to represent their case, but they have remained unrepresented. In fact, on the previous date of hearing, the matter had been adjourned as a last opportunity, but despite that they have failed to appear. Therefore, it appears that the appellant is not interested in pursuing this 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