

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76429 of 2017

WITH

Service Tax Appeal No. 76430 of 2017

AND

Service Tax Appeal No. 76431 of 2017

(Arising out of common Order-in-Original No. 38-40/ST/Commr/RAN-II/2016-17 dated 31.03.2017 [issued on 25.04.2017] passed by the Commissioner of Central Excise and Service Tax, Ranchi-II Commissionerate, "Grand Emerald", Between Road No. 01 and 02, Ashok Nagar, Ranchi – 834 002)

M/s. Navayuga Engineering Company Limited : Appellant
C/o. Koderma Thermal Power Project Plant (KTPP),
Banjedih, Koderma (Jharkhand)

VERSUS

Commissioner of Central Excise and Service Tax : Respondent
Ranchi-II Commissionerate,
"Grand Emerald", Between Road No. 01 and 02,
Ashok Nagar, Ranchi – 834 002

APPEARANCE:

None for the Appellant

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

CORAM:

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

FINAL ORDER NOS. 75341-75343 / 2026

DATE OF HEARING / DECISION: 10.03.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

Today when the matters were 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, we find that these matters had already been listed

before the Bench on several occasions and sufficient opportunities were also 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 appeals before the Tribunal.

2. In these circumstances, the appeals are dismissed for non-prosecution, with liberty being granted to the appellant to pursue for reopening their case by way of filing applications for restoration of the appeal(s), if they so desire.

(Dictated and pronounced in the open court)

Sd/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd