

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 77178 of 2018**

(Arising out of Order-in-Appeal No. 79/S.Tax-I/Kol/2018 dated 14.02.2018 passed by the Commissioner, G.S.T. & C.X. Howrah Commissionerate, M.S. Building, 2<sup>nd</sup> Floor, 15/1, Strand Road, Kolkata – 700 001)

**M/s. Machine Works (International) Limited** : **Appellant**  
Motijug House, 1, Auckland Place,  
Kolkata – 700 017

**VERSUS**

**Commissioner of C.G.S.T. and C.X.** : **Respondent**  
Kolkata South Commissionerate,  
180, Shantipally, Rajdanga Main Road, 3<sup>rd</sup> Floor,  
Kolkata – 700 107

**APPEARANCE:**

None for the Appellant

Shri Debapriya Sue, Authorized Representative, for the Respondent

**CORAM:**

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

**FINAL ORDER NO. 75609 / 2026**

DATE OF HEARING / DECISION: 19.05.2026

**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 is also seen from the records that the matter 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 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