

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76873 of 2016

(Arising out of Order-in-Appeal No. 207/ST/HAL/2016 dated 16.08.2016 passed by the Commissioner of Central Excise (Appeal-I), Kolkata, 169, A.J.C. Bose Road, Bamboo Villa, 4th Floor, Kolkata – 700 014)

M/s. S.D. Construction

Vill.: Kakdih, P.O.: Mecheda,
East Medinipur,
West Bengal, PIN – 721 137

: Appellant

VERSUS

Commissioner of Central Excise

Haldia Commissionerate,
25, Princep Street,
Kolkata – 700 072

: Respondent

APPEARANCE:

None for the Appellant

Shri Prasenjit Das, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 75668 / 2026

DATE OF HEARING / DECISION: 10.06.2026

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. On perusal of the records, it can be observed that the matter had come up before the Bench on several occasions, but the appellant failed to appear. Even on the last date of hearing, the appellant remained unrepresented. 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