

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 75855 of 2015**

(Arising out of Order-in-Appeal No. 45/DIB/CE(A)/GHY/15 dated 28.04.2015 passed by the Commissionerate (Appeals) Custom, Central Excise & Service Tax (NER), Custom House, Nilamoni Phukan Path, Christian Basti, Guwahati-781005)

**M/s. Kakoti Engineering Works**

A. t. Road, Phukan Nagar,  
Sivasagar, Assam-785640

**: Appellant**

**VERSUS**

**Commissioner of CGST, Customs & Central  
Excise-Dibrugarh**

Custom House, Nilamoni Phukan Path,  
Christian Basti, Guwahati-781005

**: Respondent**

**APPEARANCE:**

None for the Appellant

Shri A. Mukherjee, Authorized Representative for the Respondent

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO. 75963/2026**

DATE OF HEARING / DECISION: 29.07.2026

**Order: [PER SHRI ASHOK JINDAL]**

When the matter was called, none appeared on behalf of the appellant and no request for adjournment has been received by the Registry on their behalf, despite notice. Further, it is seen that the present matter came up for hearing earlier on several occasions but nobody appeared on behalf of the appellant. Today also, the appellant was absent. It therefore appear that the appellant is not interested in pursuing their appeal before the Tribunal. Accordingly, the appeal is dismissed for

non-prosecution, with liberty to re-open their case by filing an application for restoration of their appeal.

(Dictated and pronounced in the open court)

**(ASHOK JINDAL)**  
MEMBER (JUDICIAL)

**(K. ANPAZHAKAN)**  
MEMBER (TECHNICAL)

rkp