

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 76443 of 2014**

(Arising out of Order-in-Original No. 03/ST/ADJ/COMMR/DIB/14-15 dated 25.07.2014 passed by the Commissionerate of Central Excise and Service Tax, Dibrugarh, Milan Nagar, Lane "F" P. O. : C. R. Building, Dibrugarh-786003)

**M/s. Kakoti Engineering Works**

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

**: Appellant**

**VERSUS**

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

H. No. 30, Lane F. Milan Nagar  
Dibrugarh, N793001

**: 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. 75964/2026**

DATE OF HEARING / DECISION: 29.07.2026

**Order: [PER SHRI K. ANPAZHAKAN]**

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