CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH

SERVICE TAX APPEAL NO: 86534 OF 2015

[Arising out of Order-in-Original No: KLH-EXCUS-000-COM-017-14-15 dated 6th April 2015 passed by the Commissioner of Central Excise & Service Tax, Kolhapur.]

Kanishk Highway Solution Pvt Ltd
2A, Shiv Mandir, A/P-Pirvadi, Gorakhpur
Satara, Maharashtra - 416001 … ***Appellant***

versus

Commissioner of Central Excise & Service Tax
Vasant Plaza Commercial Complex, 4th & 5th Floor
CS No. 1079/2 KH Rajaram ***…Respondent***

APPEARANCE:

None for the appellant

Shri Dilip Shinde, Assistant Commissioner (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE DR SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO: A/87638 / 2019

DATE OF HEARING: 20/11/2019
DATE OF DECISION: 20/11/2019

PER: C J MATHEW

This appeal of M/s Kanishk Highway Solutions Pvt Ltd lies against demand of tax of ₹ 97,18,528, as provider of 'business auxiliary service' between April 2011 and October 2012, that has been confirmed under section 73 of Finance Act, 1994, along with applicable interest under section 75 of Finance Act, 1994, besides imposition of penalties under section 70, section 77 and section 78 of Finance Act, 1994. It is seen from the impugned order-in-original no. KLH-EXCUS-000-COM-017-14-15 dated 6th April 2015 of Commissioner of Central Excise & Service Tax, Kolhapur that the appellant herein had already paid ₹ 95,07,166 towards tax and ₹ 3,86,965 towards interest and that option of reduced penalty under section 78 of Finance Act, 1994 was also extended.

2. None appeared for the appellant. Learned Authorized Representative informed that the appellant was a sub-contractor for the toll operations at two nakas.

3. We take note that the appellant has not been appearing on occasions in the past. Accordingly, the appeal is dismissed for non-prosecution.

(Pronounced in open court)

(Dr. Suvendu Kumar Pati)	**(C J Mathew)**
Member (Judicial)	***Member (Technical)***

**/as*