

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 02

Service Tax Appeal No. 85563 of 2013

(Arising out of Order-in-Original No. 16/P-III/ST/COMMR/2012-13 dated 31.10.2012 passed by Commissioner of Central Excise & Service Tax, Pune-III)

M/s Tops Security Ltd.

.....Appellant

Chougule Mala, Survey No.8,
Hissa 1,2,3,4 & 5, Shivrakar Garden,
Wanowari, Pune-48

VERSUS

**Commissioner of Central Excise,
Pune-III**

.....Respondent

ICE House, 41-A, Sasson Road,
Opp. Wadi College,
Pune-411001

Appearance:

None for the Appellant

Shri Nitin Ranjan along with Shri Nitin M. Tagade, Authorized Representative for the Respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/86445 / 2021

Date of Hearing: 12.07.2021

Date of Decision: 12.07.2021

Per: CORAM

This appeal of Tops Securities Limited challenges order-in-original no. 16/P-III/ST/COMMR/2012-13 dated 31st October, 2012 of Commissioner of Central Excise & Service Tax, Pune-III.

2. None appeared for the appellant. We heard Learned Authorized Representative who confirms that the appellant has not sought coverage under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. On perusal of the records, we find that the appellant has not been represented at several hearings despite being placed on notice.

3. Accordingly, the appeal is dismissed in default for non-prosecution.

(Dictated and pronounced in the open court)

(Ajay Sharma)
Member (Judicial)

(C J Mathew)
Member (Technical)

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