CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 87580 of 2016

(Arising out of Order-in-Appeal No. PK/05/ST-I/2016 dated 14.09.2016 passed by the Commissioner (Appeals), Service Tax-I, Mumbai)

M/s Speed & Safe Courier Service .... Appellant
88, 2nd Floor, Mahendra Chambers,
134, Dr. D.N. Road, Fort, Mumbai – 400 001

Versus

Commissioner of Service Tax-I, Mumbai .... Respondent
14th Floor, Air India Building,
Nariman Point, Mumbai - 400021

Appearance:

None for the Appellant

Shri A.K. Shrivastava, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)
HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85047/2024

Date of Hearing: 18.01.2024
Date of Decision: 18.01.2024

Per: S.K. Mohanty

None appeared for the appellant despite issuance of notice by the Registry.

2. On perusal of the case records, we find that on earlier occasions, various hearing notices were issued to the appellant, but the appellant did not appear on the scheduled date fixed for hearing to the appellant. From the conduct of the appellant, it transpires that he is not interested in the legal remedy for pursuing appeal before the Tribunal. Accordingly, in our view, instead of waiting further, Bench

should take up the hearing with assistance of learned Authorized Representative for the Revenue and dispose of the appeal today itself. Therefore, we have taken the appeal for final hearing and order on merit is being passed.

3. We find from the impugned order that the appellant has not produced any additional submission, as stated by them during appeal proceedings before the learned Commissioner (Appeals). They have also accepted the part liability and accordingly deposited Service Tax amount with the Department. Since the appellant did not explain the difference between the Bank statement and ST-3 returns, we find that the impugned order passed by the learned Commissioner (Appeals) in upholding the adjudication order cannot be interfered with. Therefore, we do not find any merit in the appeal filed by the appellant and accordingly, dismiss the same.

(Dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

Sinha