CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Service Tax Appeal No. 86990 of 2016

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/966/2015 dated 21.03.2016 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Nagpur.)

M/s. Shambhu Mahadev Gramin Bigar Sheti SPS ....Appellant
Havargaon, Tal.- Kallam,
Dist.-Osmanabad,
Pin Code – 413 507

VERSUS

Commissioner of Central Excise and Service Tax, Aurangabad ....Respondent
Town Centre, N-5,
CIDCO, Aurangabad – 431 003

APPERANCE:

None for the Appellant

Shri S.B.P. Sinha, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 85643/2024

Date of Hearing: 27.06.2024
Date of Decision: 27.06.2024

PER: DR. SUVENDU KUMAR PATI

None for the Appellant, as has been the case on last several occasions. Notice sent through the concerned Commissionerate was forwarded to the Range Officer, Osmanabad for service but it could not be served as Appellant was unavailable in his declared address. No new address is furnished by the Appellant, if change of address has taken place in the recent past.

2. Learned Authorised Representative is present. As appellant is untraceable there is no point in keeping the appeal pending in his absence.

3. We, therefore, dismissed the appeal for default and non-prosecution under Rule, 20 of the CESTAT (Procedure) Rules, 1982 for non-appearance of the Appellant.

(Dictated and pronounced in open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Prasad