

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 1**

SERVICE TAX APPEAL NO. 86407 OF 2021

(Arising out of Order in Appeal NO. GOA-EXCUS-000-APP-089-2020-21 dated 19.02.2021 passed by the Commissioner Central GST & Customs, (Appeals) Goa.

**LOTUS ENTERPRISES
MANDOVI ENCLAVES S-3,
OPP. DATTA KAMLESHWAR TEMPLE
ODLEM BHAT, TALEIGAO,
GOA-403001.**

Appellant

Vs.

**COMMISSIONER OF CUSTOMS & CENTRAL
EXCISE, GOA
COMMISSIONER OF CGST, GST BHAWAN,
EDC COMPLEX,
PATTO PLAZA, PANAJI
GOA-403 001.**

Respondent

Appearance:

None for the Appellant

Shri A.S. Parihar, Superintendent, Authorised Representative for the Respondent.

CORAM:

HON'BLE Dr. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85754/2025

Date of Hearing : **28/04/2025**

Date of Decision : **28/04/2025**

None for the Appellant as has been the case on last five occasions despite notice.

2. Ld. Authorised Representative is present.

3. It seems that appellant is no more interested to pursue its appeal.

Consequently the appeal is dismissed for Default and non-prosecution under Rule 20 of the CESTAT (Procedure) Rules, 1982.

**(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)**