

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

WEST ZONAL BENCH, MUMBAI

SERVICE TAX APPEAL NO. 87683 OF 2022

(Arising out of Order-in-Appeal No. V(2)NSK-Appl/ST-371/2021-22 dated 31.05.2022 passed by the Commissioner (Appeals) CGST and Central Excise, Nashik).

ABDUL LABOUR SUPPLIERS

KAT KAT Gate,
Sharif Colony, Galli No. 5,
Aurangabad, Maharashtra.

.....Appellant

VERSUS

COMMISSIONER OF CENTRAL EXCISE AND SERVICE TAX-AURANGABADRespondent

N-5, Town Centre, CIDCO,
Aurangabad, Maharashtra-431030.

APPEARANCE:

None for the Appellant

Shri Dhananjay Dahiwal, Dy. Commissioner, Authorised Representative
for the Respondent

CORAM:

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

FINAL ORDER NO. A/85829/2026

Date of Hearing: 30.06.2026

Date of Decision: 30.06.2026

None for the appellant as has been the case on last four occasions. Only on dated 09.01.2026, Appellant's Counsel appeared upon being notice sent to the appellant and requested for time to file substitution petition to substitute the Respondent, as present Respondent is not the Jurisdictional Commissioner. No substitution petition is filed in proper form except submitting a letter of request but to move the same also, no one is present.

2. Ld. Authorised Representative also informs that required fee for filing Miscellaneous Application for substitution is not paid.

3. It seems that appellant is no more interested to pursue its appeal further. Consequently the same stands dismissed for default and non-prosecution under Rule-20 of the CESTAT Procedure Rules, 1982.

(Dictated & pronounced in open Court)

(Dr.Suvendu Kumar Pati)
Member (Judicial)