CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

WEST ZONAL BENCH, MUMBAI

Service Tax Appeal No. 87830 of 2024

[Arising out of Order-in-Appeal No. CSM/300/RGD-APP/24-25 dated 11.10.2024 passed by the Commissioner of Central Tax & Central Excise (Appeals), Raigarh.]

Asgar Hanif Mohammad ....Appellant
Shop No. 1, Plot No. 427,
Prajakta Kunj Apartment,
Sec 06, Nerul, Navi Mumbai,
Maharashtra – 400 076

VERSUS

Commissioner of Central Tax & Central Excise (Appeals), Raigad ....Respondent
5th Floor, C,G,O. Complex, CBD Belapur,
Navi Mumbai – 400 614

APPERANCE:

None for the Appellant
Shri Dinesh Nanal, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 86084/2026

Date of Hearing: 02.09.2026
Date of Decision: 02.09.2026

None for the Appellant. Order dated 27.01.2026 indicates that Appellant sought time to substitute the Respondent who is presently the Commissioner (Appeals), a quasi-judicial authority but even after laps of two subsequent hearing dates no such substitution petition is brought on record. It seems that Appellant is no more interested to pursue its appeal further, as it is not taking any effective step in the case, not appearing on the dates fixed for hearing of the appeal and not filing any adjournment petition, etc.

2. Learned Authorised Representative is present.

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

(Dictated & pronounced in the open Court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad