

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

WEST ZONAL BENCH, MUMBAI

Service Tax Appeal No. 87585 of 2023

[Arising out of Order-in-Appeal No. PKB/220/APPL/ST/NGP/2023-24 dated 10.08.2023 passed by the Commissioner of CGST, Customs & Central Excise (Appeals), Nagpur.]

M/s D. K. Engineering And Construction

.....Appellant

(Shri Dhirendra Kumar Ganesh Chand Jain),
C/o. Jiten Agarwal, Old Bus Stand Road,
Gaushala Ward, Gondia – 441 601

VERSUS

**Commissioner of CGST, Central Excise &
Customs, Nagpur**

.....Respondent

P.O. Box 81, Telangkhedi Road,
Civil Lines, Nagpur – 440 001

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)

FINAL ORDER NO. 86177/2026

Date of Hearing: 18.09.2026

Date of Decision: 18.09.2026

None for the Appellant as has been the case on last two occasions despite notice being sent for appearance of Appellant today. Order dated 30.07.2026 reveals that Appellant claimed to have filed miscellaneous application for acceptance of additional ground, which Registry noted to be a false claim.

2. Learned Authorised Representative is present.

3. It seems that Appellant is no more interested to pursue its appeal and buying time on one reason or the other to escape the confirmed duty liability. Since, no adjournment request is received also for today, the appeal is 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)

Prasad