

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench At Ahmedabad**

REGIONAL BENCH-COURT NO. 3

**Service Tax Appeal No. 11277 of 2014 - DB**

(Arising out of OIA-881TO884-2012RAJ-CE-AK-COMMR-A--AHD dated 21/11/2012 passed by Commissioner of Central Excise, CUSTOMS (Adjudication)-RAJKOT)

**P C Patel & Co**

312, Balram Complex, 3rd Floor,  
B/H, Krishna Chambers, Station Road, Bhuj,  
Kutch, Gujarat

**.....Appellant**

*VERSUS*

**C.C.E. & S.T.-Rajkot**

Central Excise Bhavan,  
Race Course Ring Road...Income Tax Office,  
Rajkot, Gujarat- 360001

**.....Respondent**

**APPEARANCE:**

None Appeared

Shri Ajay Kumar Samota, Superintendent(AR), for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR  
HON'BLE MEMBER (TECHNICAL), MR. C L MAHAR**

**Final Order No. 11500/2023**

DATE OF HEARING/ DECISION: 10.07.2023

**RAMESH NAIR**

When the matter was called out, no one appeared on behalf of the appellant. From the record, it is observed that this appeal has come up for hearing on 25.04.2023, 11.05.2023, 07.06.2023 and on 10.07.2023. However, no one appeared on any of the said dates, which shows that the appellant is not serious to pursue their appeal. Accordingly, the appeal is dismissed for non prosecution in terms of Rule 20 of CESTAT Procedure Rules, 1982 read with Section 35C (1A) proviso of Central Excise Act, 1944.

2. Both sides are at liberty to approach this Tribunal if they wish to pursue the appeal.

*(Dictated and pronounced in the open court)*

**(RAMESH NAIR)  
MEMBER (JUDICIAL)**

**(C L MAHAR)  
MEMBER (TECHNICAL)**