

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH- COURT NO. 1

CUSTOMS Appeal No. 10246 of 2017-DB

[Arising out of Order-in-Original/Appeal No MUN-CUSTM-000-APP-311-16-17 dated 28.10.2016 passed by Principle Commissioner Customs, Excise and Service Tax-MUNDRA]

Kalka Infosys

...Appellant

B-2, Siddhartah Building,
96, Nehru Place,
New Delhi,
Gujarat

VERSUS

C.C.-Mundra

...Respondent

Office Of The Principal Commissionerate Of Customs, Port User
Buld. Custom House Mundra, Mundra
Kutch
Gujarat-370421

APPEARANCE:

None for the Appellant

Shri. Himanshu P Shrimali, Superintendent (Authorized Representative) for
the Respondent

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

FINAL NO. A/ 12077 /2023

DATE OF HEARING:19.09.2023
DATE OF DECISION:19.09.2023

SOMESH ARORA

When the matter was called, AR produced on record evidence of service by their office to the appellant, which was directed last time. Noticing that the matter has come up on board several times earlier on 22.03.2023, 24.04.2023, 08.05.2023, 26.06.2023 & 09.08.2023, and even today despite

service by the office of AR, none has appeared nor any adjournment request has been made by the party, as per record.

2. In view of the foregoing, we are inclined to dismiss the appeal for non-prosecution as per inherent powers vested in the Tribunal as per decision in the matter Chemipal Vs. U.O.I as reported in 2009 (244) ELT 497 (Bom), as persistent non-appearance without even request for decision on merits manifests non-interest of the party. However, in the interest of justice, we are inclined to provide an opportunity in case the party desires to come up and seeks restoration of appeal by explaining non-appearances.

3. The appeal is dismissed.

(Dictated & Pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C.L MAHAR)
MEMBER (TECHNICAL)

PALAK