

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

REGIONAL BENCH, COURT NO. 1

SERVICE TAX APPEAL NO. 10571 OF 2014

(Arising out of OIA-SUR-EXCUS-002-APP-211-13-14 dated 09/10/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-II)

G N ENGINEERING WORKS

Radhe Park-co-op Housing Society
Plot No.aa-77, Valia Road,
Nr. Ayodhya Nagar,
Ankleshwar, Bharuch,
Gujarat

Appellant

**COMMISSIONER OF SERVICE TAX, SERVICE
TAX-SURAT-II**

New C.Ex Building, Opp. Gandhi Baug,
Chowk Bazar,
Surat,
Gujarat-395001

Respondent

Appearance:

None appeared for the Appellant

Shri Anoop Kumar Mudvel, Superintendent (AR) for the Respondent

CORAM:

HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

HON'BLE MR. C. L. MAHAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 10763/2024

Date of Hearing/Decision : **02/04/2024**

SOMESH ARORA

Matter has been coming up earlier also on 14.06.2023, 25.07.2023, 11.09.2023, 01.12.2023, 15.01.2024, 26.02.2024 and today. Appeal pertains to the year-2014. Notice was issued last time as a last chance. However, despite repeated efforts no one has joined even for decision on merits. No one has appeared nor adjournment request has been made even this time. Persistent non appearance indicates that the appellant are not serious in pursuing the matter with due diligence. Therefore, as per the inherent power vested in this Tribunal as noted in 2009 (244) ELT 497 (Bom.) CHEMIPOL Vs. UNION OF INDIA, the present appeal has become liable to be dismissed for non-prosecution. Appeal is accordingly dismissed.

However, liberty is being granted to the party to seek restoration of appeal, in case deemed fit by adequately explaining the reason thereof.

2. Appeal is dismissed.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C. L. MAHAR)
MEMBER (TECHNICAL)

Dharmi