

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

REGIONAL BENCH – COURT NO. 01

Service Tax Appeal No. 12231 of 2014

[Arising Out Of OIO-VAD-EXCUS-002-COM-103-13-14 Dated- 21/03/2014 Passed By
Commissioner of Central Excise, Customs and Service Tax-VADODARA-II)

Associated Insulation Co

303-304, World Trade Centre,
Sayajigunj, Vadodara, Gujarat

.....Appellant

VERSUS

C.C.E. & S.T.-Vadodara-ii

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. Sanjay Kumar, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. 10777 /2024

DATE OF HEARING:4.04.2024

DATE OF DECISION:04.04.2024

SOMESH ARORA

Matter has been coming up earlier also on 03.07.2023, 11.08.2023, 03.10.2023, 09.01.2024, 16.02.2024 and 28.02.2024 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. Nobody has appeared or 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, in the overwhelming interest of other serious litigants too. 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, of its failure.

2. Appeal is dismissed.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C.L. MAHAR)
MEMBER (TECHNICAL)

Prachi