

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

REGIONAL BENCH - COURT NO. 1

SERVICE TAX Appeal No. 10293 of 2015-DB

[Arising out of Order-in-Original/Appeal No CCEA-SRT-I-SSP-111-2014-15 dated 26.09.2014 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

Ashwin Chimanlal Shah

.... Appellant

Partner Of M/s, Mati Corporation, C-6, Dharam Palace
Apartment, Near Sneh Sankul Wadi, Anandmahal
Road, SURAT, GUJARAT

VERSUS

Commissioner of Central Excise & ST, Surat-I

.... Respondent

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

APPEARANCE :

None for the Appellant

Shri Himanshu P Shrimali, Superintendent (AR) for the Respondent

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

DATE OF HEARING/ DECISION: 08.04.2024

FINAL ORDER NO. 10944/2024

SOMESH ARORA :

Matter has come up several times earlier i.e. on 14.08.2023, 11.10.2023, 16.11.2023, 21.11.2023, 21.12.2023, 24.01.2024, 01.03.2024 and today, this is 8th time. There is also no request for entertaining appeal on merits either. In these circumstances, for the lack of due diligence on the part of party, this court is inclined to dismiss the appeal for want of prosecution in view of the law laid down by Hon'ble Bombay High Court in the case of Chemipol vs. Union of India reported at 2009 (244) ELT 497 (Bom.). The appeal is dismissed.

2. However, party is at liberty to approach this Tribunal for restoration of appeal explaining reasons for non-prosecution, if so desired.

(Dictated and pronounced in the open court)

(Somesh Arora)
Member (Judicial)

(C L Mahar)
Member (Technical)

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