

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

REGIONAL BENCH - COURT NO. 3

**SERVICE TAX Appeal No. 12117 of 2014-DB**

[Arising out of Order-in-Original/Appeal No SUR-EXCUS-001-COM-082-13-14 dated 31.01.2014 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I]

**Mausangbhai Chauhan**

**.... Appellant**

Ex Partner Of M/s, Maruti Construction,  
13, Ararsh Nagar V-2, Chhapra Batha Gam, Amroli,  
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 Anoop Kumar Mudvel, Superintendent (AR), for the Respondent

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

DATE OF HEARING/ DECISION: 12.06.2024

**FINAL ORDER NO. 11289/2024**

**C.L. MAHAR :**

Matter has come up several times earlier i.e. on 01.09.2023, 24.11.2023, 11.12.2023, 05.01.2024, 05.03.2024, 18.04.2024 and today, this is 7<sup>th</sup> 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 granted liberty to approach this Tribunal for restoration of appeal explaining the reasons for non-prosecution, if so desired.

*(Dictated and pronounced in the open court )*

**(C L Mahar)**  
**Member (Technical)**

KL