Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench at Ahmedabad

REGIONAL BENCH- COURT NO.3

Customs Appeal No. 10254 of 2020

(Arising out of OIA-JMN-CUSTM-000-APP-107-109-19-20 dated 14/10/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

GOHILWAD SHIP BREAKING CO **......Appellant**
204, 1st Floor, Chokhawala Chamber,
Opp. Dena Bank Lokhand Nazar
Bhavnagar, Gujarat

VERSUS

Commissioner of Customs-JAMNAGAR(PREV) **......Respondent**
Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

WITH

Customs Appeal No. 10255 of 2020

(Arising out of OIA-JMN-CUSTM-000-APP-107-109-19-20 dated 14/10/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

GOHILWAD SHIP BREAKING CO **......Appellant**
204, 1st Floor, Chokhawala Chamber,
Opp. Dena Bank Lokhand Nazar
Bhavnagar, Gujarat

VERSUS

Commissioner of Customs-JAMNAGAR(PREV) **......Respondent**
Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

AND

Customs Appeal No. 10256 of 2020

(Arising out of OIA-JMN-CUSTM-000-APP-107-109-19-20 dated 14/10/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

GOHILWAD SHIP BREAKING CO **......Appellant**
204, 1st Floor, Chokhawala Chamber,
Opp. Dena Bank Lokhand Nazar
Bhavnagar, Gujarat

VERSUS

Commissioner of Customs-JAMNAGAR(PREV) **......Respondent**
Sharda House...Bedi Bandar Road,
Opp. Panchavati,
Jamnagar, Gujarat

APPEARANCE
None appeared for the Appellant
Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU

Final Order No. 11304-11306/2024

DATE OF HEARING/ DECISION: 03.06.2024

RAMESH NAIR

When the matter was called out, no one appeared on behalf of the appellant. From the record, it is observed that these appeals have come up for hearing on 25.08.2023, 04.10.2023, 18.10.2023, 17.11.2023, 06.02.2024, 05.03.2024, 08.04.2024, 26.04.2024 & 03.06.2024. However, no one appeared on any of the said dates, which shows that the appellant is not serious to pursue their appeals. Accordingly, the appeals are dismissed for non-prosecution in terms of Rule 20 of CESTAT procedure Rules, 1982 read with Section 35C (1A) proviso of Central Excise Act, 1944.

2. Appellant are at liberty to approach this Tribunal if they wish to pursue the appeals by filing an application for restoration of appeals, which can be considered in accordance with law.

(Dictated and pronounced in the open court)

(RAMESH NAIR)
MEMBER (JUDICIAL)

(RAJU)
MEMBER (TECHNICAL)

Raksha