

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

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 12793 of 2014-DB

[Arising out of Order-in-Original/Appeal No VAP-EXCUS-000-APP-30-14-15 dated 29.04.2014 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI]

S L Enterprise

M-101, First Floor, Mahadev Building,
Tirupati Nagar, Tokarkhada, SILVASSA,
U T OF DADRA & NAGAR HAVELI

.... Appellant

VERSUS

Commissioner of Central Excise & ST, Vapi

4th Floor, Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi, Gujarat -396191

.... Respondent

APPEARANCE :

None for the Appellant

Shri G. Nair, Assistant Commissioner (AR), for the Respondent

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

DATE OF HEARING/ DECISION: 18.06.2024

FINAL ORDER NO. 11388/2024

SOMESH ARORA :

Matter has come up several times earlier i.e. on 27/06/2023, 09/08/2023, 25/09/2023, 07/11/2023, 21/12/2023, 18/01/2024, 18/01/2024, 27/02/2024, 10/04/2024, 08/05/2024 and today, this is 11th 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)

KL