

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

REGIONAL BENCH- COURT NO. 2

Excise Appeal No. 12799 of 2018

(Arising out of OIA-VAD-EXCUS-001-APP-132-2018-19 Dated-29/06/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VADODARA-I)

Cosmo Films Ltd

Vemardi Road, Nr Inox, Village-Navi Jithardi, Taluka-Karjan,
Vadodara, Gujarat

.....Appellant

VERSUS

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

1st Floor...Central Excise Building,
Race Course Circle, Vadodara, Gujarat- 390007

.....Respondent

APPEARANCE:

None appeared for the Appellant

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

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

Final Order No. 12506 /2024

DATE OF HEARING:22.10.2024
DATE OF DECISION:22.10.2024

SOMESH ARORA

The matter has come up on board four times earlier i.e. for five times including the present date. Nobody has appeared or adjournment request has been made even this time. Persistent non appearance shows that appellant are not serious in pursuing the matter. 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. 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.

2. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

**(C.L. MAHAR)
MEMBER (TECHNICAL)**