

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

REGIONAL BENCH – COURT NO. 01

Customs Appeal No. 12740 of 2014-SM

[Arising Out Of OIA-SUR-EXCUS-001-APP-636-637-13-14 Dated- 28/03/2014 Passed By
Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Afzal Fazal Dalal

.....Appellant

Director Of M/s, Shiv Krupa Processors Pvt Ltd,
Plot No. 13, Shed No. 1,2,3, Udhna Magdalla Road,
SURAT, GUJARAT

VERSUS

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

.....Respondent

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

WITH

Customs Appeal No. 12741 of 2014-SM

[Arising Out Of OIA-SUR-EXCUS-001-APP-636-637-13-14 Dated- 28/03/2014 Passed By
Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Shiv Krupa Processors Pvt Ltd

.....Appellant

Plot No. 13, Shed No. 1,2,3,
Udhna Magdalla Road,
Surat, Gujarat

VERSUS

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

.....Respondent

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

APPEARANCE:

None appeared for the Appellant
Shri. Sanjay Kumar, Superintendent (AR) for the Appellant

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 12726-12727 /2024

DATE OF HEARING:13.11.2024

DATE OF DECISION:13.11.2024

Matter has come up earlier on numerous occasions, even last opportunity is afforded, despite this nobody has appeared nor any adjournment request has been made, even this time, on the ground of lack

of communication with the client. Since the matter pertains to year 2014. 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. Appeals are dismissed.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi