

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

REGIONAL BENCH – COURT NO. 02

Excise Appeal No. 10471 of 2015-SM

[Arising Out Of OIO-DMN-EXCUS-000-COM-003-005-14-15 Dated- 14/10/2014 Passed By
Commissioner of Central Excise, Customs and Service Tax-DAMAN)

Heeralal Gupta

.....Appellant

Raj Residency E Tower, Room No. 408,
Haria Hospital Road, Near Patel Samaj, Baletha,
VAPI, GUJARAT

versus

C.C.E. & S.T.-Daman

.....Respondent

3rd Floor...Adarsh Dham Building,
Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station, Vapi
Gujarat-396191

WITH

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APPEARANCE:

None appeared for the Appellant

Shri. Himanshu P Shrimali, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. 13003-13004 /2024

DATE OF HEARING: 29.11.2024

DATE OF DECISION:29.11.2024

The matter has come up five times earlier on 14.12.2023, 07.03.2024,
13.03.2024, 22.03.2024 and 20.11.2024 including present opportunity.
However, none has appeared. Even notice of final chance was issued but,

there has been lack of response. Matter is of Year 2015 vintage. Therefore, as per the inherent power vested in this Tribunal as noted Hon'ble Bombay High Court in the case of CHEMIPOL Vs. UNION OF INDIA-2009 (244) ELT 497 (Bom.), 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 reasons thereof for non-appearance.

2. Appeals are dismissed.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Prachi