

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

REGIONAL BENCH – COURT NO. 02

**Customs Appeal No. 10439 of 2016-SM**

[Arising Out Of OIA-AHM-CUSTM-000-APP-251-15-16 Dated- 08/12/2015 Passed By Commissioner of CUSTOMS-AHMEDABA)

**J P Saboo**

Dir Of M/s, Surya Exim Ltd, 3040,  
Jash Textile And Yarn Market, Ring Road, SURAT, GUJARAT  
*versus*

**.....Appellant**

**C.C.-Ahmedabad**

Custom House, Near All India Radio Navrangpura,  
Ahmedabad, Gujarat

**.....Respondent**

**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. 13005 /2024**

DATE OF HEARING: 29.11.2024

DATE OF DECISION: 29.11.2024

The matter has come up eight times earlier on 20.04.2023, 18.09.2023, 09.11.2023, 21.11.2023, 02.01.2024, 06.02.2024, 20.03.2024 and 22.11.2024 including present opportunity. However, none has appeared. In view of the foregoing and as per the inherent power vested in this Tribunal as noted by 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)**