

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

REGIONAL BENCH- COURT NO. 3

CUSTOMS Appeal No. 10354 of 2021

(Arising out of OIO-70-ADG-ADJN-DRI-MUMBAI-2020-21 Dated- 29/12/2020 passed by Commissioner of CUSTOMS-KUTCH (GANDHIDHAM))

VELJI P AND SONS

2nd Floor Plot No 315 Deepak Complex , Sector 12b Near Old Court
Gandhidham Kutch, Gujarat

.....Appellant

VERSUS

C.C.-MUNDRA

Office of the Principal Commissionerate of Customs,
Port User Buld. Custom House Mundra, Mundra Kutch, Gujarat-370421

.....Respondent

APPEARANCE:

None appeared for the Appellant

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

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

Final Order No. 13224 /2024

DATE OF HEARING:20.12.2024

DATE OF DECISION:20.12.2024

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up 14 times earlier on 22.09.2023, 17.11.2023, 06.02.2024, 04.03.2024, 20.03.2024, 16.04.2024, 03.05.2024, 26.06.2024, 08.07.2024, 30.07.2024, 27.08.2024, 11.09.2024, 15.10.2024 and 19.11.2024 and this is the fifteen times. It appears that the party is not interested to pursue the appeal. 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 reasons of non-appearance on each occasion.

2. Appeal is dismissed.

(Dictated & Pronounced in the open court)

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

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