

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 2**

EXCISE APPEAL NO. 11428 OF 2018-DB

[Arising out of Order-in-Original/Appeal No SIL-EXCUS-000-COM-103-16-17 dated 11.04.2017 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VAPI]

SHRI ABDUL KADIR ABDUL SATTAR & Ors.

Appellant

Partner Of M/s. Galaxy Textile.,
Survey No. 273/1, Sheetal Industrial Estate, Dadra,
Silvassa, Dadra & Nagar Haveli (UT)
Vs.

**COMMISSIONER OF CGST & CENTRAL EXCISE-
CGST & CENTRAL EXCISE DAMAN**

Respondent

Commissioner Central Excise, Customs & Service Tax, Silvassa,
4th floor, Adarsh Dham Building, Vapi Daman Road Vapi
Opp. Old Town Police Station
Vapi, Gujarat

With

EXCISE APPEAL NO. 11429 OF 2018-DB

[Arising out of Order-in-Original/Appeal No SIL-EXCUS-000-COM-103-16-17 dated 11.04.2017 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VAPI]

Shri Jayprakash Motwani

...Appellant

Partner Of M/s. Galaxy Textile.,
Survey No. 273/1, Sheetal Industrial Estate, Dadra,
Silvassa, Dadra & Nagar Haveli (UT)

VERSUS

C.C.E & S.T.-Silvasa

...Respondent

Commissioner Central Excise, Customs & Service Tax, Silvassa,
4th floor, Adarsh Dham Building, Vapi Daman Road Vapi
Opp. Old Town Police Station
Vapi, Gujarat

AND

EXCISE APPEAL NO. 11432 OF 2018-DB

[Arising out of Order-in-Original/Appeal No SIL-EXCUS-000-COM-103-16-17 dated 11.04.2017 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-VAPI]

Galaxy Textile

...Appellant

Survey No. 273/1, Sheetal Industrial Estate, Dadra,
Silvassa, Dadra & Nagar Haveli (UT)

VERSUS

C.C.E & S.T.-Silvasa

...Respondent

Commissioner Central Excise, Customs & Service Tax, Silvassa,
4th floor, Adarsh Dham Building, Vapi Daman Road Vapi
Opp. Old Town Police Station
Vapi, Gujarat

Appearance:

Present for the Appellant : None

Present for the Respondent: Shri Rajesh R Kurup, Superintendent (AR)

CORAM:

HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 10114-10116/2025

Date of Hearing: **12/02/2025**

Date of Decision : **12/02/2025**

A.K. JYOTISHI

1. Nobody appeared on behalf of the appellant nor any letter has been received from either the appellant or any of his AR/ lawyer for adjournment. Learned AR points out that in the past on numerous occasions the matter has been adjourned and nobody has appeared in this matter.

2. He further informs that initially one Shri Aalok Barathaval, Advocate was authorized by the appellant to represent their case, however, he has also withdrawn his vakalatnama from this appeal vide his letter dated 15.05.2024. Thereafter, no other Advocate has been appointed or authorized by the appellate. He further informs that even at the stage of adjudication despite giving nine opportunities of personal hearing, the appellants never availed those opportunities and therefore, the Adjudicating Authority had to pass an ex-parte order. He is submitting that the matter may be dismissed for default itself.

3. We find that in this case, there is no seriousness on the part of the appellant to pursue the appeal as is apparent from the record and the submissions made by the learned AR. Despite giving many opportunities to defend this appeal or argue his defense before this bench, it seems he has neither availed the said opportunity nor given any cogent reason for not being able to do the same. Therefore, we feel that in this case he is not serious about pursuing his appeal any further.

4. Therefore, the appeal is dismissed for default with liberty to the appellant to file Miscellaneous petition for ROA, as per the rules.

(Dictated and pronounced in the open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

Arpita