

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1**

SERVICE TAX APPEAL NO. 10830 OF 2018

[Arising out of OIA-AHM-EXCUS-002-APP-195-17-18 dated 12/12/2017 passed by Commissioner of Central Excise, Customs and Service Tax-SERVICE TAX - AHMEDABAD]

Sai Enterprise

18, Bholeshwar Society, Sardarnagar,
Ahmedabad, Gujarat

Appellant

Vs.

**PRINCIPAL COMMISSIONER, CGST, CUSTOMS &
CENTRAL EXCISE - CGST & Central Excise
Ahmedabad South**

7th Floor, Central GST Bhavan, Nr. Polytechnic, Ambawadi,
Ahmedabad, Gujarat- 380015

Respondent

Appearance:

Present for the Appellant : None

Present for the Respondent: Shri H P Shrimali, Superintendent (AR)

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10161/2025

Date of Hearing: 05/03/2025

Date of Decision: 05/03/2025

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up 04 times earlier on 01.08.2024, 09.09.2024, 01.01.2024, 12.12.2024 and this is the fifth time. 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)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**