

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 10487 of 2019

(Arising out of Order No. CCESA-Audit-SRT-VK-22-22018-19 dated 07.12.2018 passed by Commissioner (Appeals), Surat)

Um Cables Limited

Survey No. 1/1/13, Chinchpada,
Sivassa, Dadra and nagar Haveli-396230

...Appellant

VERSUS

C.C.E. & S.T. – Daman

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

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri R.R. Kurup, Superintendent (AR) appeared for the Respondent

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

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

FINAL ORDER NO. 10171 /2025

DATE OF HEARING: 10.03.2025

DATE OF DECISION:10.03.2025

SOMESH ARORA

Matter has come up six times earlier on, 21.08.2024, 05.09.2024 25.09.2024 17.10.2024, 03.12.2024 and 09.01.2025, excluding the present date and not even a single appearance has been noted. Today also none has appeared for the party nor is there any application for consideration of the matter on merit or request for adjournment. In view of this, it appears that the appellant is not interested to pursue the matter seriously. Therefore, as per the inherent powers 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)**