

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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 10497 of 2024

(Arising out of Order No. CCESA-SRT (APPEAL) PV-194/2023-24 dated 31.05.2023 passed by Commissioner of CGST & Central Excise (Appeals), Surat)

M/s Nassolkem Pvt. Ltd.

...Appellant

Gala No 122/1,2,3 At Junction of Piparia
Behind Police Station, Dadra & Nagar Haveli
The Dadra And Nagar Haveli And Daman And Diu-396230

VERSUS

CGST & Central Excise-Surat

...Respondent

CGST & Central Excise Commissionerate
Central Excise Building, Chowk Bazar
Surat, Gujarat-395001

APPEARANCE:

None appeared for the Appellant

Shri M.P. Solanki, Superintendent (AR) appeared for the Respondent

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

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

FINAL ORDER NO. 10212 /2025

DATE OF HEARING: 27.03.2025

DATE OF DECISION: 27.03.2025

SOMESH ARORA:

Matter has come up twelve times earlier on, 22.11.2023, 12.12.2023, 22.02.2024, 12.03.2024, 31.07.2024, 13.08.2024, 28.08.2024, 19.09.2024, 10.10.2024, 07.11.2024, 05.12.2024 and 20.02.2025, excluding the present date and only two times the appearance has been noted. 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)**