

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 11254 of 2017

(Arising out of Order No. KCH-EXCUS-000-COM-27-2016-17 dated 15.03.2017 passed by Commissioner of Central Excise & Service Tax, Audit-II, Ahmedabad)

M/s Psl Limited

Sr. No. 38/2, 39, Village Varsana,
Bhachau-Bhimasar Road, Taluka Anjar,
Kutch, Gujarat-370 201

...Appellant

VERSUS

CCE - Kutch (gandhidham)

Central Excise & Service Tax Commissionerate
Central Excise Bhavan, Plot no. 82, Sector 8,
Gandhidham (Kutch) - Gujarat

...Respondent

WITH

(i) Excise Appeal No. 11401/2017 (Psl Limited); (ii) Excise Appeal No. 11402/2017 (Psl Limited); and (iii) Excise Appeal No. 11573/2018 (Psl Limited)

(Arising out of Order No. KCH-EXCUS-000-COM-12-2017-18 dated 02.05.2017 passed by Commissioner of Central Excise & Service Tax, Audit-II, Ahmedabad)

(Arising out of Order No. KCH-EXCUS-000-COM-08-2017-18 dated 12.04.2017 passed by Commissioner of Central Excise & Service Tax, Audit-II, Ahmedabad)

(Arising out of Order No. KCH-EXCUS-000-COM-36-2017-18 dated 24.11.2017 passed by Commissioner CGST, Audit, Ahmedabad)

APPEARANCE:

None appeared for the Appellant

Shri R.K. Agarwal, 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. 10216-10219 /2025

DATE OF HEARING: 02.04.2025

DATE OF DECISION:02.04.2025

SOMESH ARORA:

The advocate on record seeks to withdraw his Vakalatnama, accordingly, the vakalatnama stands withdrawn. Matter has come up eight times earlier on, 22.04.2024 12.06.2024, 10.07.2024, 23.08.2024, 26.09.2024, 21.10.2024, 11.12.2024 and 27.01.2025, excluding the present date and not even single time 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)

Neha