

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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 10544 of 2016

(Arising out of Order No. SUR-EXCUS-001-COM-025-15-16 dated 16.11.2015 passed by Commissioner of Central Excise, Customs & Service Tax- Surat-I)

Utsav Light

1, Devi Darshan Apartment, Adarsh Nagar Society
Kapodara, Varachha Road, Surat-371702, Gujarat

...Appellant

VERSUS

C.C.E. & S.T.-Surat-I

New Central Excise Building,
Opp. Gandhi Baug, Chaowk Bazar,
Surat, Gujarat-395001

...Respondent

APPEARANCE:

None, appeared for the Appellant

Shri N.G. Makwana, 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. 10277 /2025

DATE OF HEARING: 25.04.2025

DATE OF DECISION: 25.04.2025

SOMESH ARORA:

Learned Advocate withdraws his vakalatnama. We notice that the matter has come up seven times earlier on, 02.07.2024, 09.08.2024, 03.09.2024 25.09.2024, 27.11.2024, 17.02.2025 and 19.03.2025 excluding the present date and only one 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)**