

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

SERVICE TAX APPEAL NO. 10125 OF 2019

[Arising out of OIA-VAD-EXCUS-001-APP-402-2018-19 dated 03/10/2018 passed by Commissioner (Appeals) Central Excise, Customs and Service Tax-Vadodara]

Patel Enterprises

Appellant

201 Kunj Residency C-14/15, Amar Society
B/h Bal Hanuman, Panchvati Gorwa,
Vadodara, Gujarat

Vs.

Commissioner of C.E. & S.T.-Vadodara-I

Respondent

1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat- 390007

Appearance:

Present for the Appellant: None

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

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 10289/2025

Date of Hearing: 30/04/2025

Date of Decision: 30/04/2025

SATENDRA VIKRAM SINGH

None has appeared nor is there any adjournment request on record. Matter has come up Five times earlier on 06.08.2024, 13.09.2024, 09.10.2024, 14.11.2024, 20.12.2024 and this is the sixth 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)

**(AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

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