

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 10614 of 2018

(Arising out of OIO No. SUR-EXCUS-000-COM-17-17-18 dated 13.12.2017 passed by
Commissioner of GST & Central Excise-Surat)

M/s J.B. Kharwar Sons

Shree Ram Baug Compound,
Udhna-Bhestan Road, Udhna
Surat-Gujarat-395001

...Appellant

VERSUS

CGST & Central Excise-Surat

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

...Respondent

WITH

Excise Appeal No. 10615 of 2018

(Arising out of OIO No. SUR-EXCUS-000-COM-17-17-18 dated 13.12.2017 passed by
Commissioner of GST & Central Excise-Surat)

Shri Rameshchandra J. Kharwar

Partner of M/s J.B. Kharwar Sons,
Shree Ram Baug Compound,
Udhna-Bhestan Road, Udhna
Surat-Gujarat-395001

...Appellant

VERSUS

CGST & Central Excise-Surat

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

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri R.R. Kurup, 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. 10544-10545 /2025

DATE OF HEARING: 07.07.2025

DATE OF DECISION:07.07.2025

SOMESH ARORA:

Last time, last chance was afforded to the appellants and serving of hearing notice was requested through Authorised Representative's office also. As per the letter received from the Field Unit, both the appellants are not available on the last known address. We also find that there is request from the advocate to withdraw the Vakalatnama. In view of the foregoing position and matter having come up seven times earlier i.e. 09.07.2024, 20.08.2024, 30.09.2024, 26.11.2024, 16.12.2024, 10.02.2025 and 02.05.2025 excluding the present date, it

appears that the appellants are 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 appeals have become liable to be dismissed for want of prosecution. Appeals are accordingly dismissed. However, liberty is being granted to the parties to seek restoration of appeals, in case deemed fit by adequately explaining the reasons of non-appearance on each occasion.

2. Appeals are dismissed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Neha