

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 11301 of 2019

[Arising Out Of OIA-CCESA-SRT-APPEALS-PS-243-2018-19 Dated- 16/08/2019 passed by Commissioner (Appeals), Central Excise, Customs and Service Tax-SURAT-I)

Top Security Limited

5 Topsgroup Country Headquarters
Royal Palms Estate Aarey Milk Colony Goregaon East
MUMBAI, MAHARASHTRA

.....Appellant

VERSUS

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

New Building...Opp. Gandhi Baug,
Chowk Bazar,
Surat, Gujarat-395001

.....Respondent

APPEARANCE:

None appeared for the Appellant
Shri. H.P. Shrimali, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

Final Order No. 10571 / 2025

DATE OF HEARING:14.07.2025
DATE OF DECISION:14.07.2025

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up eight times earlier on 05.08.2019, 29.08.2019, 27.09.2024, 06.11.2024, 06.12.2024, 21.02.2025, 26.03.2025 and 09.05.2025 and this is the nine 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)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi