

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 13174 of 2018

(Arising out of Order No. KCH-EXCUS-000-COM-05-2018-19 dated 27.09.2018 passed by Commissioner -Gandhidham)

M/s Man Industries (I) Ltd.

Anjar-Mudra Highway, Village-Khedoi, anjar
Kutch-Gujarat

...Appellant

VERSUS

C.C.E.-Kutch (Gandhidham)

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

...Respondent

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. 10579 /2025

DATE OF HEARING: 21.07.2025

DATE OF DECISION:21.07.2025

SOMESH ARORA:

The matter has already come up eight times earlier and no one is appearing on behalf of the appellant. 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)**