

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

SERVICE TAX Appeal No. 10590 of 2019-SM

[Arising out of Order-in-Original/Appeal No AHM-EXCUS-003-APP-137-18-19 dated 03.01.2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD]

Effective Teleservices

.... Appellant

1st Floor Info Tower-4 Infocity Nr Indroda Circle
GHANDHINAGAR, GUJARAT -382009

VERSUS

Commissioner CGST & Central Excise-Gandhinagar

.... Respondent

Central GST & Central Excise, Custom House,
Navrangpura, AHMEDABAD
GUJARAT -380009

APPEARANCE :

None for the appellant.

Shri P. Ganesan, Superintendent (AR) for the Revenue.

CORAM:

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

DATE OF HEARING / DECISION: 27.08.2025

FINAL ORDER NO. 10669/2025

DR. AJAYA KRISHNA VISHVESHA :

Matter has come up several times earlier i.e. on 09.07.2024, 27.08.2024, 09.09.2024, 29.04.2025, 05.06.2025, 20.06.2025, 07.07/2025, 17.07.2025, 01.08.2025, 13.08.2025 and today, this is 11th time. There is also no request for entertaining appeals on merits either. In these circumstances, for the lack of due diligence on the part of party, this court is inclined to dismiss the appeal for want of prosecution in view of the law laid down by Hon'ble Bombay High Court in the case of **Chemipol vs. Union of India** reported at 2009 (244) ELT 497 (Bom.). The appeals are dismissed.

2. However, the appellant is at liberty to approach this Tribunal for restoration of appeal explaining reasons for non-prosecution, if so desired.

(Order dictated and pronounced in the open court)

(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)

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