

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 10731 of 2019

[Arising Out Of OIA-CCESA-SRT-VK-14-2018-19 Dated- 29/11/2018 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax- SURAT-I)

Gupta Synthetics Ltd

.....Appellant

Plot No 28, Survey No 259/1/1, Navneet Shah,
Industrial Estate, Village: Dadra SILVASSA,
DADRA AND NAGAR HAVELI

VERSUS

C.C.E. & S.T.-Daman

.....Respondent

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

With

Excise Appeal No. 10868 of 2019

[Arising Out Of OIA-CCESA-AUDIT-SRT-VK-14-2018-19 Dated- 29/11/2018 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax- SURAT-I)

Mohan Gupta

.....Appellant

Executive Director Of Ms Gupta Synthetics Ltd Plot No 28,
Survey No 259/1/1, Navneet Shah,,
Industrial Estate, Village: Dadra, Industrial Estate,
Village: Dadra, Industrial Estate, Village:
Dadra, Industrial Estate, Village: Dadra
Industrial Estate, Village: Dadra, SILVASSA
Dadra and Nagar Haveli

VERSUS

C.C.E. & S.T.-Daman

.....Respondent

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

APPEARANCE:

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

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Final Order No. 10696-10697/2025

DATE OF HEARING:01.09.2025
DATE OF DECISION:01.09.2025

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up three times earlier on 20.06.2025, 22.07.2025 and 22.08.2025 and this is the fourth 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)

Prachi