

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 12753 of 2019

[Arising Out Of OIA-CCESA-SRT-APPEAL-PS-343-2019-20 Dated- 29/08/2019 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax- SURAT-I)

IPCA LABORATORIES LTD

Plot No. 255/1, Luhar Road, Athal
Silvassa, Silvassa
Dadra And Nagar Haveli

.....Appellant

VERSUS

C.C.E. & S.T.-DAMAN

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

.....Respondent

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. 10701/2025

DATE OF HEARING:03.09.2025
DATE OF DECISION:03.09.2025

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up four times earlier on 27.04.2022, 20.06.2025, 25.07.2025 and 04.08.2025 and this is the fifth 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