

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

REGIONAL BENCH-COURT NO.2

Service Tax Appeal No. 349 of 2010

(Arising out of OIO-14/MP/STAX/2009 dated 31.03.2010 passed by Commissioner, Central Excise and CUSTOMS -SURAT-I)

United Security Organization Pvt Ltd

101/102, Orion House,
Lal Darwaja, Station Road,
SURAT, GUJARAT

.....Appellant

VERSUS

**COMMISSIONER OF CGST & CENTRAL EXCISE –
CGST & Central Excise Surat**

Surat Commissionerate, New central Excise Building,
Opp. Gandhi Baug, Chowk Bazaar, Surat-395001

...Respondent

WITH

Service Tax Appeal No. 351 of 2010

(Arising out of OIO-15/MP-STAX/2009 dated 31.03.2010 passed by Commissioner, Central Excise and CUSTOMS -SURAT-I)

Sunita Consultancy Services

101/105, Orion House,
Lal Darwaja, Station,
SURAT, GUJARAT

.....Appellant

VERSUS

**COMMISSIONER OF CGST & CENTRAL EXCISE –
CGST & Central Excise Surat**

Surat Commissionerate, New central Excise Building,
Opp. Gandhi Baug, Chowk Bazaar, Surat-395001

...Respondent

APPEARANCE:

None for the Appellant

Shri M P Solanki, Assistant Commissioner (AR) & Shri NeilPrakash G Makwana,
Superintendent (AR) for the Respondent

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

Final Order No. 10709-10710/2025

DATE OF HEARING/ DECISION: 08.09.2025

SATENDRA VIKRAM SINGH

1. Matters have been coming up on several occasions earlier on 03.12.2018, 09.01.2019, 05.02.2019, 27.02.2019, 01.04.2019, 01.05.2019, 11.06.2019, 23.07.2019, 20.08.2019, 23.08.2019, 26.09.2019, 29.10.2019, 21.11.2019, 02.12.2019, 21.03.2022, 12.10.2023 and 08.09.2025 but despite repeated efforts, none has appeared for the appellants nor is there

any application requesting adjournment. In view of this, it appears that the appellants are 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 appeals have become liable to be dismissed for non-prosecution. Appeals are accordingly dismissed. However, liberty is being granted to the appellants to seek restoration of appeal, in case deemed fit by adequately explaining the reasons of non-appearance on each occasion.

2. Appeals are dismissed.

(Dictated & Pronounced in the open court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)