

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10611 of 2021

(Arising out of OIA No. AHD-CUSTOM-000-APP-479-481-19-20 dated 12.12.2019 passed by Commissioner (Appeals)-Ahmedabad)

Shudh Plus International Pvt Ltd.
154, Surat Sex, Diamond Park, Sachin Surat
Gujarat-394230

...Appellant

VERSUS

C.C. - Ahmedabad
Custom House, Near All India Radio
Navrangpura, Ahmedabad-Gujarat

...Respondent

WITH

Customs Appeal No. 10612 of 2021

(Arising out of OIA No. AHD-CUSTOM-000-APP-479-481-19-20 dated 12.12.2019 passed by Commissioner (Appeals)-Ahmedabad)

Gaurav Sharma
Shudh Plus International Pvt Ltd.
154, Surat Sex, Diamond Park, Sachin Surat
Gujarat-394230

...Appellant

VERSUS

C.C. - Ahmedabad
Custom House, Near All India Radio
Navrangpura, Ahmedabad-Gujarat

...Respondent

AND

Customs Appeal No. 10613 of 2021

(Arising out of OIA No. AHD-CUSTOM-000-APP-479-481-19-20 dated 12.12.2019 passed by Commissioner (Appeals)-Ahmedabad)

Rakesh Jhatashanker Mishra
Shudh Plus International Pvt Ltd.
154, Surat Sex, Diamond Park, Sachin Surat
Gujarat-394230

...Appellant

VERSUS

C.C. - Ahmedabad
Custom House, Near All India Radio
Navrangpura, Ahmedabad-Gujarat

...Respondent

APPEARANCE:

None appeared for the Appellant

Smt. Sunita Menon, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 11358-11360 /2025

DATE OF HEARING: 25.11.2025

DATE OF DECISION:25.11.2025

SOMESH ARORA

On the last occasion, the department was directed to service the order to the appellant in this case. However it is stated that the same should not be served to Shudh Plus International Pvt. Ltd., the main appellant. However, about others, there is no mention as to whether same is served or not. Matter has been coming up several times earlier on 02.01.2023, 09.02.2023, 10.09.2025. 01.10.2025 and 29.10.2025, excluding the present date. None has appeared for the party nor is there any application for consideration of the matter on merit. 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. Appeals are dismissed.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Neha