

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 12055 of 2019

(Arising out of OIA No. BHV-EXCUS-000-APP-200-202-2019 dated 08.07.2019 passed by Commissioner (Appeals)-Rajkot)

Shri Nilesh Vasantrai Shah

205, Supan Residency, Near Jain Derasar,
Diamond Chowk, Bhavnagar-Gujarat

...Appellant

VERSUS

C.C.E. & S.T.-Bhavnagar

Plot No.677/B-1, Siddhi Sadan, Narayan Upadhyay Marg
Beside Gandhi Clinic, Near Parimal Chowk, Bhavnagar
Gujarat-364001

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri Sarjeet Kumar, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 11368 /2025

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

SOMESH ARORA

Matter has been coming up three times earlier on 28.08.2025. 06.10.2025 and 31.10.2025 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. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

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