

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 10245 of 2021

(Arising out of OIA-AHM-EXCUS-001-APP-58-2020-21 dated 30/12/2020 passed by the Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

IFB INDUSTRIES LIMITED

202 Maruti Crystal 2nd Floor Opp Rajpath
Club S G Highway Bodakdev
Ahmedabad, Gujarat

.....Appellant

VERSUS

C.S.T & S.T-Ahmedabad

7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
CENTRAL EXCISE BHAVAN, AMBAWADI,
AHMEDABAD, GUJARAT-380015

.....Respondent

APPEARANCE:

None appeared for the Appellant
Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

Final Order No. 11373/2025

DATE OF HEARING:28.11.2025
DATE OF DECISION:28.11.2025

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up four times earlier on 02.01.2023, 11.09.2025, 01.10.2025 and 29.10.2025 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)**