

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
AHMEDABAD  
REGIONAL BENCH, COURT NO. 2**

**CUSTOMS APPEAL NO. 11546 OF 2014**

[Arising out of OIA-RJT-EXCUS-000-APP-329-13-14 dated 01.08.2013 passed by Commissioner (Appeals), Central Excise-RAJKOT]

**Harsh International**

C/o, Mitesh Nakhva, Plot No. 633-634,  
GIDC, Phase-II, Dared,  
JAMNAGAR, GUJARAT

**Appellant**

Vs.

**Commissioner of C.E. & S.T.-Rajkot**

CENTRAL EXCISE BHAVAN,  
RACE COURSE RING ROAD...INCOME TAX OFFICE,  
RAJKOT, GUJARAT-360001

**Respondent**

**Appearance:**

Present for the Appellant: None

Present for the Respondent: Shri R Kumar, Superintendent (AR)

**CORAM:**

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

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

**FINAL ORDER NO. 11392/2025**

Date of Hearing/Decision: 26/11/2025

**SATENDRA VIKRAM SINGH**

None has appeared from the appellant side. Matter has come up six times earlier on 11.05.2023, 08.06.2023, 12.07.2023, 10.08.2023, 30.08.2023, 13.10.2025 and this is the seventh 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)

**(AJAYA KRISHNA VISHVESHA)  
MEMBER ( JUDICIAL )**

**(SATENDRA VIKRAM SINGH)  
MEMBER ( TECHNICAL )**