

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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 10509 of 2019

(Arising out of Order in Appeal No. RAJ-EXCUS-000-APP-039-2018-19 dated 26.04.2018 passed by Commissioner (Appeals) Central GST & Excise -Rajkot)

Sahil Enterprise

Randhawa House, 27, Sunny Bungalow,
Swastik Society, Jamnagar,
Gujarat-361007

...Appellant

VERSUS

C.C.E.&S.T.-Rajkot

Central Excise Bhavan, Race Course
Ring Road, Income Tax Office,
Rajkot-Gujarat-360001

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri N.G. Makwana, Superintendent (AR) appeared for the Respondent

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

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

FINAL ORDER NO. 11395 /2025

DATE OF HEARING: 03.12.2025

DATE OF DECISION:03.12.2025

SOMESH ARORA:

Advocate on record withdraws his Vakalatnama same is given permission. Matter has come up five times earlier on 01.05.2019, 27.11.2024, 19.02.2025, 28.03.2025, 08.05.2025, this being sixth time. 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)**

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