

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 11857 of 2017

[Arising out of OIA-CCESA-VAD-APP-II-VK-103-2017-18 dated 04/07/2017 passed by Commissioner (Appeals), CGST & Central Excise, Surat]

Vyara Tiles Pvt Limited

Shankheswar Complex, Kailash Nagar, Sagrampura,
SURAT, GUJARAT

.....Appellant

VERSUS

Commissioner of CGST & Central Excise-Surat

Commissioner of CGST & Central Excise, Surat commissionerate
New Central Excise Building, Opp. Gandhi Baug, Chowk Bazaar, Surat-395001

.....Respondent

WITH

Service Tax Appeal No. 10707 of 2018

[Arising out of OIA-CCESA-SRT-APPEALS-PS-156-2017-18 dated 30/10/2017 passed by Commissioner (Appeals), CGST & Central Excise, Surat]

Vyara Tiles Pvt Limited

S/1, Shankheswar Complex Kailash Nagar, Sagrampura,
SURAT, GUJARAT

.....Appellant

VERSUS

Commissioner of CGST & Central Excise-Surat

Commissioner of CGST & Central Excise, Surat commissionerate
New Central Excise Building, Opp. Gandhi Baug, Chowk Bazaar, Surat-395001

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri M P Solanki, Assistant Commissioner (AR) for the Respondent

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

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

Final Order No. 11420-11421/2025

DATE OF HEARING:05.12.2025

DATE OF DECISION:05.12.2025

SOMESH ARORA

Adjournment has been sought in this matter. Matter has come up twelve times earlier on 30.04.2024, 13.06.2024, 26.09.2024, 24.10.2024,

28.11.2024, 21.02.2025, 02.04.2025, 13.05.2025, 02.06.2025, 02.07.2025, 20.08.2025 and 13.10.2025 and this is the thirteenth 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 want of 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)

Prachi