

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

REGIONAL BENCH-COURT NO.1

**EXCISE Appeal No. 12783 of 2018-DB**

(Arising out of Order in Appeal No. CCESA-SRT-APPEALS-PS-130-2018-19 dated 12/07/2018 passed by the Commissioner (Appeals), CGST & Central Excise-Surat)

**Art Luminaires**

Survey No. 377/1 (16),  
1st Floor, Char Rasta,  
Zari Cause Way Road,  
Nani Daman, Daman

.....Appellant

VERSUS

**COMMISSIONER OF CGST &  
CENTRAL EXCISE -DAMAN**

5<sup>th</sup> Floor GST Bhavan,  
RCP Compound,  
Vapi, Valsad,  
Gujarat- 396191

.....Respondent

With

**EXCISE Appeal No. 12784 of 2018-DB**

(Arising out of Order in Appeal No. CCESA-SRT-APPEALS-PS-130-2018-19 dated 12/07/2018 passed by the Commissioner (Appeals), CGST & Central Excise-Surat)

**Art Luminaires**

Survey No. 377/1 (16),  
1st Floor, Char Rasta,  
Zari Cause Way Road,  
Nani Daman, Daman

.....Appellant

VERSUS

**COMMISSIONER OF CGST &  
CENTRAL EXCISE -DAMAN**

5<sup>th</sup> Floor GST Bhavan,  
RCP Compound,  
Vapi, Valsad,  
Gujarat- 396191

.....Respondent

**APPEARANCE:**

Shri Manish Jain, Advocate (Proxy) for the Appellant  
Shri Rajesh K Agarwal, Superintendent (AR) for the Respondent

**CORAM:**

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

**FINAL ORDER NO. 11427-11428/2025**

DATE OF HEARING/DECISION :10.12.2025

**SOMESH ARORA**

Matters have come up 11 times earlier on 03.09.2024, 15.10.2024, 04.12.2024, 07.03.2025, 01.04.2025, 25.04.2025, 16.05.2025, 06.08.2025, 08.09.2025, 24.09.2025, 17.10.2025 and this is being the 12th time. The counsel has not appeared and has sought an adjournment through a proxy Advocate. The request cannot be accepted, as it is categorically noted that

this was the last opportunity. In view of the foregoing, it appears that there is lack interest in pursuing the matters. 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. In view of the foregoing, matters are dismissed for want of prosecution as well as for not following the orders of appearance of this Bench. 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. Appeals are dismissed.

*(dictated and pronounced in open court)*

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

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