

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

**EXCISE Appeal No. 11789 of 2014-DB**

[Arising out of Order-in-Appeal No BVR-EXCUS-000-APP-165-13-14 dated 30.01.2014 passed by Commissioner of Central Excise-BHAVNAGAR]

**Alcock Ashdown G Limited**

**.... Appellant**

Old Port, Ramsar Works,  
BHAVNAGAR, GUJARAT -364001

*VERSUS*

**Commissioner of Central Excise & ST, Bhavnagar**

**.... Respondent**

Plot No.6776/B-1,Siddhi Sadan, Narayan Upadhyay  
Marg, Beside Gandhi Clinic, Near Parimial Chowk,  
Bhavnagar, Gujarat -364001

**APPEARANCE :**

None for the Appellant

Shri Rajesh R Kurup, Superintendent (AR) for the Respondent

**CORAM:**

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

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

DATE OF HEARING/ DECISION: 17.12.2025

**FINAL ORDER NO. 11437/2025**

**DR. AJAYA KRISHNA VISHVESHA :**

Matter has come up several times earlier i.e. on 18.07.2025, 27.08.2025, 03.11.2025 and today, this is 4<sup>th</sup> time. Since the case is old one pertaining to year 2014, the appellant was given last opportunity and was also served the notice. Despite this, none present for the appellant. In these circumstances, for the lack of due diligence on the part of appellant, this court is inclined to dismiss the appeal for want of prosecution in view of the law laid down by Hon'ble Bombay High Court in the case of **Chemipol vs. Union of India** reported at 2009 (244) ELT 497 (Bom.). The appeal is dismissed.

2. However, the appellant is granted liberty to approach this Tribunal for restoration of appeal explaining reasons for non-prosecution, if so desired.

*(Dictated and Pronounced in the open court)*

**(Dr. Ajay Krishna Vishvesha)**  
**Member (Judicial)**

**(Satendra Vikram Singh)**  
**Member (Technical)**

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