

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 10029 of 2020

[Arising out of OIA-VAD-EXCUS-002-APP-141-2019-20 dated 28/06/2019 passed by the Commissioner, Central GST & Central Excise (Appeal)-Vadodara)

Hotel Nyan Mandir

N.H. No. 8, Zadeshwar
Bharuch, Gujarat-392011

.....Appellant

VERSUS

CGST & Central Excise-Vadodara-II

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. Mihir G Rayka, Additional Commissioner (AR) for the Respondent

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

Final Order No. 10003/2026

DATE OF HEARING:05.01.2026

DATE OF DECISION:05.01.2026

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up four times earlier on 06.11.2019, 03.12.2019, 18.06.2025 and 08.09.2025 and this is the fifth 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)**