

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

REGIONAL BENCH-COURT NO. 1

Service Tax Appeal No. 12021 of 2014-DB

(Arising out of OIA-RJT-EXCUS-000-APP-702-13-14 dated 18/02/2014 passed by the Commissioner (Appeals), Central Excise-Rajkot)

Varalaxmi Engineering Works

Survey No. 141, House No. 141, Lashay Nagar,
1, Kidana, Gandhidham,
KUTCH,, GUJARAT

.....Appellant

VERSUS

**COMMISSIONER OF CGST
& CENTRAL EXCISE – Kutch Gandhidham**

Plot No. 82, Sec – 8, Opp. Ramleelamaidan,
Gandhidham 370201

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri Rajesh Nathan, Assistant Commissioner (AR) for the Respondent

CORAM:

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

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

Final Order No. 10027/2026

DATE OF HEARING/ DECISION: 07.01.2026

SOMESH ARORA

1. Due to non-appearance of the appellant on several occasions on 13/06/2023, 21/07/2023, 06/09/2023, 25/10/2023, 30/11/2023, 12/01/2024, 20/02/2024, 27/03/2024, 24/04/2024, 21/07/2025, 02/09/2025, 29/10/2025, 07/01/2026, a notice was directed to be served upon them through the Department. A report has been received, which reads as under:

"On 22.08.2025, a visit was conducted by Shri Parvaz Akhtar, Inspector, to serve the daily order of CESTAT to M/s Varalaxmi Engineering Works, having office at Survey No. 141, House No. 141, Lashay Nagar-1, Kidana, Gandhidham, Kutch, Gujarat-370201. Upon reaching the said premises, it was observed that the firm was not operating from the given address. There was no signboard or any activity relating to the firm. Enquiries made with the neighbouring residents and shopkeepers also revealed that no such firm was known to be operating at the said premises. Based on the visit, it is evident that the firm is not existing or functioning at the given address."

2. As per the above report, the firm is no longer in existence and is not functioning. In view of the clear evidence on record indicating lack of

prosecution on the part of the appellant, the appeal is liable to be dismissed for non-prosecution. Therefore, present appeal is dismissed for non-prosecution as per the inherent powers vested in this Tribunal as noted in 2009 (244) ELT 497 (Bom.) CHEMIPOL VS UNION OF INDIA.

3. Appellant is at liberty to approach this Tribunal if they wish to pursue the appeal by filing an application for restoration of appeal, which can be considered in accordance with law.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Bharvi