

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 10776 of 2020

(Arising out of OIO No. AHM-CUSTM-000-COM-0002-0003-20-21 dated 11.08.2020
passed by Principal Commissioner of Customs-Ahmedabad)

Sterlite Technologies Ltd.

Survey No.68/1, Rakholi Village,
Madhuban Dam Road, Silvassa,
Dadra & Nagar Haveli-396230

...Appellant

VERSUS

C.C.- Ahmedabad

Custom House,
Ahmadabad-Gujarat

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri J.S. Sukhija, Additional Commissioner (AR) appeared for the Respondent

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

FINAL ORDER NO. 10047 /2026

DATE OF HEARING: 23.01.2026

DATE OF DECISION:23.01.2026

SOMESH ARORA

None has appeared in this matter which is heard to some extent earlier. It is stated by the law firm that the concerned Advocate who was dealing in this matter is travelling away. If that be so, it was for the law firm to engage another advocate from their resources. The matter has been coming up earlier also. In view of this, as per the inherent powers 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. 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)**