

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

REGIONAL BENCH- COURT NO.1

**Service Tax Appeal No. 10484 of 2020-SM**

(Arising out of OIA No. CCESA-SRT-APPEAL-PS-597-2019-20 dated 28.01.2020 passed by Commissioner (Appeals)-Surat)

**Diamond & Gem Development Corporation**

**...Appellant**

Plot No. 347-348, Diamond Park, Road No. 4, GIDC  
Sachin, Surat, Gujarat

*VERSUS*

**CGST & Central Excise-Surat**

**...Respondent**

CGST & Central Excise Building Commissionerate, Surat  
Central Excise Building, Chowk Bazar, Surat-Gujarat-395001

**APPEARANCE:**

None appeared for the Appellant

Shri H. Nachane, Authorised Representative appeared for the Respondent

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

**FINAL ORDER NO. 10100 /2026**

DATE OF HEARING: 18.02.2026

DATE OF DECISION: 18.02.2026

**SOMESH ARORA**

Matter has come up 8 times earlier. Also it was pointed out that none has appeared today again. Request has been received from the CA indicating that he is out of town for some professional work and he will not be able to remain present. The reason given are not appreciated as the CA professional cannot absolve himself of his professional duty of appearing before Tribunal. Accordingly, it appears that that party and its CA are only avoiding pursuing the matter. The matter has been coming up earlier on eight times i.e. 12.10.2022, 27.10.2022, 22.12.2022, 19.10.2023, 23.02.2023, 24.07.2025, 07.08.2025, excluding the present date. 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. Appeal is dismissed.

(Dictated & Pronounced in the open court)

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