

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

REGIONAL BENCH- COURT NO.1

Customs Appeal No. 242 of 2012

(Arising out of OIO No. KDL/COMMR/08/2012-13, dated 25.07.2012 passed by I
Commissioner of Customs-Kandla)

Sarav P Suthar

932/2, Navgarhi Ni Pole,
Near Randhodji Temple, Saraspur
Ahmedabad-380018

...Appellant

VERSUS

C.C.- Kandla

Kachchh, Custom House
Near Balaji Temple,
Kandla-Gujarat

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri H. Nachane, Authorised Representative (AR) appeared for the Respondent

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

FINAL ORDER NO. 10099 /2026

DATE OF HEARING: 18.02.2026

DATE OF DECISION:18.02.2026

SOMESH ARORA

Matter has come up several times earlier on 09.02.2024, 15.03.2024, 16.04.2024, 30.04.2024, 14.06.2024, 11.07.2024, 22.07.2024, 28.08.2024, 18.09.2024, 12.11.2024, 28.11.2024, 05.03.2025, 07.04.2025, 25.04.2025, 10.06.2025, 31.07.2025, 29.09.2025, 19.11.2025, 06.01.2026, 03.02.2026, 16.02.2026, 18.02.2026, 27.02.2206. None has appeared for the party nor is there any application either for adjournment or for consideration of the matter on merit. In view of this, it appears that the appellant is not interested to pursue the matter seriously and therefore, 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)**