

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD
REGIONAL BENCH, COURT NO. 1
SERVICE TAX APPEAL NO. 10007 OF 2020**

[Arising out of Order-in-Appeal No. VAD-EXCUS-001-APP-363-2019-20 dated 30.09.2019 passed by Commissioner (Appeals), CGST & Central Excise -Vadodara-I]

KARJAN NAGAR PALIKA

Appellant

Karjan, Vadodara
Gujarat-391240

Vs.

**COMMISSIONER OF CGST & CENTRAL EXCISE-
VADODARA-I**

Respondent

Central GST Building,
Race Course Circle,
Vadodara, Gujarat- 390007

Appearance:

Present for the Appellant: None

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

CORAM:

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

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

FINAL ORDER NO. 10110/2026

Date of Hearing /Decision: 20.01.2026

SOMESH ARORA

Matter has been coming up on several occasions earlier on 18/06/2025, 29/07/2025, 11/09/2025, 03/11/2025 & 20/01/2026 but despite repeated efforts, none has appeared for the party nor is there any application for consideration of the matter on merit or request for adjournment. In view of this, it appears that the appellant is not interested to pursue the matter seriously. 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)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**