

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 10471 of 2015

[Arising Out Of OIO-DMN-EXCUS-000-COM-003-005-14-15 Dated- 14/10/2014 passed by
Commissioner of Central Excise, Customs and Service Tax-DAMAN)

Heeralal Gupta

Raj Residency E Tower, Room No. 408,
Haria Hospital Road, Near Patel Samaj, Baletha,
VAPI,, GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T.-Daman

3rd Floor...Adarsh Dham Building, Vapi-Daman Road, Vapi
Opp.Vapi Town Police Station,
Vapi, Gujarat-396191

.....Respondent

WITH

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APPEARANCE:

None appeared for the Appellant
Ms. Sunita Menon, Superintendent (AR) for the Respondent

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

Final Order No. 10126-10127/2026

DATE OF HEARING:23.02.2026
DATE OF DECISION:23.02.2026

SOMESH ARORA

The matter was restored, it was dismissed for non-prosecution still no one has appeared in this matter. It appears that the party is not interested to pursue the appeal. Therefore, as per the inherent power 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 want of 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)

Prachi