

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 11026 of 2021

[Arising Out Of OIA-CCESA-SRT-APPEALS-PS-222-2020-21 Dated- 31/03/2021 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

SANMATI INDUSTRIES

Formerly Known As Ms Multi Plast Survey No 375/9c
Hill Industrial Area Zari Causeway Road Kachigam
Daman, 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

APPEARANCE:

Shri. Jigar Shah, Advocate for the Appellant
Shri. Sarjeet Kumar, Superintendent (AR) for the Respondent

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

Final Order No. 10128/2026

DATE OF HEARING:23.02.2026
DATE OF DECISION:23.02.2026

SOMESH ARORA

The Matter has come up for eight times earlier on 06.01.2023, 02.02.2023, 09.09.2025, 29.09.2025, 27.10.2025, 12.11.2025, 08.12.2025 and 30.01.202 and this is the ninth time. Though the advocate is present but due to non corporation of the concerned party, is unable to pursue the matter. In view of this situation, it is no more possible to adjourn the matter, same is dismissed. 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