

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

Customs Appeal No. 12019 of 2019-DB

[Arising out of Order-in-Original No. JAM-CUSTM-PRV-COM-001-19-20 dated 31.05.2019
passed by Commissioner of Central Excise, Customs and Service Tax-JAMNAGAR(PREV)]

Shamrock Chemie Pvt Limited

.... Appellant

201, University Plaza, Vijay Cross Road, Navrangpura
AHMEDABAD, GUJARAT

VERSUS

Commissioner of Customs, Jamnagar (Prev.)

.... Respondent

Sharda House, Bedi Bandar Road,
Opp. Panchavati, Jamnagar, Gujarat

AND

Customs Appeal No. 12020 of 2019-DB

[Arising out of Order-in-Original No. JAM-CUSTM-PRV-COM-001-19-20 dated 31.05.2019
passed by Commissioner of Central Excise, Customs and Service Tax-JAMNAGAR(PREV)]

Shri Shashikant Pandya

.... Appellant

Vice President, Shamrock Chemie Pvt Limited,
201, University Plaza, Vijay Cross Road, Navrangpura
AHMEDABAD, GUJARAT

VERSUS

Commissioner of Customs, Jamnagar (Prev.)

.... Respondent

Sharda House, Bedi Bandar Road,
Opp. Panchavati, Jamnagar, Gujarat

WITH

Customs Appeal No. 12021 of 2019-DB

[Arising out of Order-in-Original No. JAM-CUSTM-PRV-COM-001-19-20 dated 31.05.2019
passed by Commissioner of Central Excise, Customs and Service Tax-JAMNAGAR(PREV)]

Shri Paresh D. Patel

.... Appellant

Director, Shamrock Chemie Pvt Limited,
201, University Plaza, Vijay Cross Road, Navrangpura
AHMEDABAD, GUJARAT

VERSUS

Commissioner of Customs, Jamnagar (Prev.)

.... Respondent

Sharda House, Bedi Bandar Road,
Opp. Panchavati, Jamnagar, Gujarat

APPEARANCE :

None for the Appellant

Shri Aakash Singh, Superintendent (AR) for the Respondent

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION: 23.02.2026

FINAL ORDER NO. 10140-10142/2026**DR. AJAYA KRISHNA VISHVESHA :**

None is present for the appellants. Learned AR is present for the respondent.

2. Learned Counsel for the appellant vide E-Mail dated 22.02.2026 intimated that he has not received any instruction from the clients for his appearance before the Bench. He has requested for adjournment for a longer date after May 2026.

3. We came to know from the record that matter has come up several times i.e. on 19.09.2025, 11.11.2025, 05.01.2026 and today on 23.02.2026. We find that appellant are not taking interest in pursuing their appeals. In these circumstances, for the lack of due diligence on the part of appellants, We are inclined to dismiss the appeals for want of prosecution in view of the law laid down by Hon'ble Bombay High Court in the case of **Chemipol vs. Union of India** reported at 2009 (244) ELT 497 (Bom.). The appeals are dismissed.

4. However, the appellants are at liberty to approach this Tribunal for restoration of appeals explaining reasons for non-prosecution, if so desired.

(Dictated and pronounced in the open court)

(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)

(Satendra Vikram Singh)
Member (Technical)

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