

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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 10244 of 2022-SM

(Arising out of OIA-VAD-EXCUS-002-APP-113-2021-22 Dated 13.01.2022 passed by the
Commissioner (Appeals) CGST & Central Excise-VADODARA)

DEEPAK NITRITE LIMITED

12-B GIDC Dahej Industrial Estate
Village Ambheta, Tal Vagra
Bharuch, Gujarat

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-VADODARA-II

1st Floor... Room No.101,
New Central Excise Building,
Vadodara, Gujarat-390023

.....Respondent

APPEARANCE:

None for the Appellant

Shri Himanshu Nachane, Superintendent (AR) for the Respondent

CORAM:

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

FINAL ORDER NO. 10173/2026

DATE OF HEARING/DECISION :11.03.2026

SATENDRA VIKRAM SINGH

1. The matter has already come up on board on four occasions i.e. 23.09.2025, 28.10.2025, 11.12.2025 and 20.01.2026. Today also, when the matter was called, an e-mail has been placed on record indicating that the learned Counsel for the appellant is seeking adjournment on the ground of unforeseen medical exigency. As per order dated 20.01.2026, I find that adjournment was sought by the appellant on the ground of medical exigency. On 11.12.2025, adjournment was sought on the ground of busy schedule due to filing of GST annual returns. These appear to show that the appellant is not inclined to pursue their appeal. In these circumstances, appeal is dismissed for non-prosecution as per the inherent powers vested in this Tribunal as noted in 2009 (244) ELT 497 (Bom.) CHEMIPOL VS UNION OF INDIA.

2. Appellant is however granted liberty to approach this Tribunal if they wish to pursue their appeal by filing application for restoration of appeal.

(Dictated and pronounced in the open court)

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