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

REGIONAL BENCH-COURT NO. 1

EXCISE APPEAL NO. 10451 OF 2020-SMC

(Arising out of OIA-CCESA-SRT-APPEAL-PS687-688-2019-20 dated 20/03/2020 passed by Commissioner (Appeals) Central Excise & CGST -SURAT-I)

SHRI SARIN A CHEVLI ....**Appellant**
4 CHEVLI BANGALOW,
NEAR SURAT CITY GYMKHANA
PIPLOD, SURAT

VERSUS

Commissioner, Central Goods &
Service Tax & Central Excise, Surat ......**Respondent**
New Central Excise Building,
Oppo. Gandhi Baug,
Chowk Bazaar, Surat - 395001

APPEARANCE:
None appeared for the Appellant
Shri Sarjeet Kumar, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 10184/2026

DATE OF HEARING /DECISION: 12.03.2026

SATENDRA VIKRAM SINGH

The appellant has filed the present appeal against the impugned order dated 28.04.2020 vide which he has upheld the penalty imposed upon the appellant Shri Sarin A Chevli.

2. I find that the matter has been listed on 29th September,2022,13th October,2022,10th November,2022,15th December,2022, 15th July,2025, 5th February,2026 and today. On all the occasions, the matter got adjourned by the Advocate of the appellant. This shows that the appellant is not interested in perusing the appeal before the Tribunal. 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 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.

(*Dictated and pronounced in the open court)*

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Raksha