

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

REGIONAL BENCH- COURT NO. 02

Excise Appeal No. 10184 of 2019

[Arising Out Of OIA-AHM-EXCUS-002-APP-233-234-17-18 Dated- 04/01/2018 passed by the Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD)

Kiran Ship Breaking Co

Plot No. 82 Ship Breaking Yards Alang
Post Mannar, Bhavnagar, 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:

None appeared for the Appellant

Shri. Himanshu Nachane, Superintendent (AR) for the Respondent

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

Final Order No. 10211/2026

DATE OF HEARING:18.03.2026

DATE OF DECISION:18.03.2026

SOMESH ARORA

Matter has come up six times earlier on 30.09.2025, 10.11.2025, 06.01.2026, 06.01.2026, 04.02.2026 and 12.02.2026 and this is the seventh time. The written submission has been made but there is no request to decide the matter on merits without hearing. No one is present. 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)**