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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 10667 of 2014-SM

(Arising out of OIA-SUR-EXCUS-001-APP-495-496-13-14 dated 24/10/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Atul Fabricators **........Appellant**
Ground Floor, I, Ahira Shopping Centre, Adajan Gam,
Char Rasta, Surat

VERSUS

Commissioner of CGST & Central Excise, Surat **........Respondent**
CGST and Excise Commissionerate Surat,
Central Excise Building, Chowk Bazaar,
Surat, Gujarat-395001

WITH

Service Tax Appeal No. 10668 of 2014-SM

(Arising out of OIA-SUR-EXCUS-001-APP-493-494-13-14 dated 24/10/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Atul Fabricators **........Appellant**
Ground Floor, I, Ahira Shopping Centre, Adajan Gam,
Char Rasta, Surat

VERSUS

Commissioner of CGST & Central Excise, Surat **........Respondent**
CGST and Excise Commissionerate Surat,
Central Excise Building, Chowk Bazaar,
Surat, Gujarat-395001

AND

Service Tax Appeal No. 10669 of 2014-SM

(Arising out of OIA-SUR-EXCUS-001-APP-499-498-13-14 dated 24/10/2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I)

Atul Fabricators **........Appellant**
Ground Floor, I, Ahira Shopping Centre, Adajan Gam,
Char Rasta, Surat

VERSUS

Commissioner of CGST & Central Excise, Surat **........Respondent**
CGST and Excise Commissionerate Surat,
Central Excise Building, Chowk Bazaar,
Surat, Gujarat-395001

APPEARANCE:
Ms. Dhwani Tandon, Advocate (Proxy) for the Appellant
Smt. Sunita Menon, Superintendent(AR) for the Respondent

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

FINAL ORDER NO. 10227-10229/2026

DATE OF HEARING/DECISION :27.03.2026

SOMESH ARORA

1. Learned Advocate Ms. Dhwani Tandon appeared on behalf of the regular counsel in the present matter, which pertains to the year 2014. It is observed that although the name of the regular Advocate is mentioned in the Power of

Attorney, the said counsel has not proposed to appear in the matter. At the outset, the learned Advocate sought an adjournment. However, considering that the matter is quite old, such adjournment could not be granted. The learned Advocate was, therefore, asked to establish proper authorization and make submissions. However, it is noted that the Power of Attorney is not available on record. In view of the foregoing, the learned Advocate cannot be permitted to make submissions in the absence of proper authorization, particularly considering that the matter is of the year 2014.

2. Matters have been coming up on several occasions earlier on 16/07/2025, 01/08/2025, 12/08/2025, 16/09/2025, 29/09/2025, 31/10/2025, 04/11/2025, 13/11/2025, 11/12/2025, 15/01/2026, 23/02/2026 & 27/03/2026 but despite repeated efforts none has appeared on behalf of the appellant. Sufficient opportunities have been given to the appellant. Therefore, present appeals are 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.

3. Appellants are at liberty to approach this Tribunal if they wish to pursue the appeals by filing applications for restoration of appeal, which can be considered in accordance with law.

(Dictated and pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

Bharvi