

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 10444 of 2022-SM

(Arising out of OIA-BHV-EXCUS-000-APP-002-2022 Dated 23.05.2022 passed by the
Commissioner (Appeals), GST & Central Excise-Rajkot)

SHRI BHARAT SHETH

Plot No 619 B-2 Geetha Chowk,
Jain Derasar Road,
Bhavnagar, Gujarat

.....Appellant

VERSUS

Commissioner of C.E. & S.T.-BHAVNAGAR

Plot no.6776/B-1...Siddhi Sadan,
Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk,
Bhavnagar, Gujarat- 364001

.....Respondent

APPEARANCE:

None for the Appellant

Shri Sarjeet Kumar, Superintendent (AR) appeared for the Respondent

CORAM:

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

FINAL ORDER NO. 10233/2026

DATE OF HEARING/DECISION :01.04.2026

SOMESH ARORA

1. Matter has come up on several occasions earlier on 29.09.2025, 03.11.2025, 23.01.2026 & 01.04.2026 but despite repeated efforts none has appeared on behalf of the appellant. Sufficient opportunities have been given to the appellant. Therefore, present 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.

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

(Dictated and pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**