

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 2

SERVICE TAX Appeal No. 12341 of 2014-SM

[Arising out of Order-in-Appeal No VAP-EXCUS-000-APP-32-14-15 dated 05.05.2014 passed by Commissioner of Central Excise, Customs and Service Tax-VAPI]

Twenty First Century Wire Rods Limited

.... Appellant

S No. 130/1 & 130/3,
Village : Parsai, Near-khanvel,
SILVASSA,
U T OF DADRA & NAGAR HAVELI

VERSUS

Commissioner of Central Excise & Service Tax, Vapi

.... Respondent

4th Floor, Adharsh Dham Building,
Opp. Town Police Station, Vapi-Daman Road, Vapi
Vapi, Gujarat -396191

APPEARANCE :

None for the Appellant
Shri Himanshu Nachane, Superintendent (AR) for the Revenue.

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

DATE OF HEARING/ DECISION: 01.04.2026

FINAL ORDER NO. 10237/2026

DR. AJAYA KRISHNA VISHVESHA :

None is present for the appellant. Learned AR for the department is present. I have perused the record. From perusal of record and order-sheets, it comes out that the appeal has been adjourned for 13 times. Since last several dates, the appellant is not appearing before this Tribunal. Notice was also served upon the appellant and panchanama is on record. There is also no request for entertaining the appeal on merits either. In these circumstances, for the lack of due diligence on the part of appellant, this court is inclined to dismiss the appeal for want of prosecution in view of the law laid down by Hon'ble Bombay High Court in the case of **Chemipol vs. Union of India reported at 2009 (244) ELT 497 (Bom.)**. The appeal is dismissed.

2. However, the appellant is at liberty to approach this Tribunal for restoration of appeal explaining the reason for non-prosecution, if so desired.

(Order dictated and pronounced in the open court)

(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)

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