

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
AHMEDABAD**

REGIONAL BENCH, COURT NO. 2

SERVICE TAX APPEAL NO. 10141 OF 2023

[Arising out of OIA-AHM-EXCUS-002-APP-60-2022-23 dated 24/11/2022 passed by
Commissioner of Central Excise, Customs and Service Tax-AHMEDABAD-I]

SARTHAK DEVELOPERS

1st Floor Block D Signature-2, Nr Sarkhej Sanand Circle,
Sanand Road Sarkhej,
Ahmedabad, Gujarat

Appellant

Vs.

**COMMISSIONER OF CENTRAL EXCISE-
AHMEDABAD-I**

C. Ex Bhavan, Nr Panjrapole & Polytechnic,
Ambavadi, Ahmedabad,
Gujarat-380015

Respondent

Appearance:

None appeared for the Appellant

Shri Himanshu Nachane, Superintendent (AR) for the Respondent

CORAM:

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

FINAL ORDER NO. 10279/2026

Date of Hearing / Decision : **07/04/2026**

Dr. AJAYA KRISHNA VISHVESHA

None is present for the appellant. The learned Authorised Representative is present for the department. On previous two dates of hearing 7th January, 2026 and 19th January, 2026 the appellant did not appear before the Tribunal. It appears that the learned Counsel for the appellant is not interested in disposal of this appeal and he is not taking any interest in the early disposal of 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 non-prosecution. Accordingly, the appeal is dismissed. However, liberty is being

granted to the party to seek restoration of appeal, in case deemed fit by adequately explaining the reason thereof.

2. Appeal is dismissed.

(Dictated and pronounced in the open Court)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

Dharmi