

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

REGIONAL BENCH - COURT NO. 2

SERVICE TAX Appeal No. 12006 of 2018-DB

[Arising out of Order-in-Original No. KCH-EXCUS-000-COM-64-67-2017-18 dated 09.06.2018 passed by Commissioner, CGST & Central Excise, Kutch]

M/s. Jay Ambica Exim

.... Appellant

Plot No. 43,44,45, Ward DC(2), Near Empire Hotel,
Gandhidham, Kutch 370201 (Gujarat)

VERSUS

Commissioner CGST & Central Excise, Kutch

.... Respondent

Plot No. 82, Sec -8, Oppo. Ramleela Maidan, Kutch
(Gandhidham) 370201

WITH

SERVICE TAX Appeal No. 12007 of 2018-DB

[Arising out of Order-in-Original No. KCH-EXCUS-000-COM-64-67-2017-18 dated 09.06.2018 passed by Commissioner, CGST & Central Excise, Kutch]

M/s. Jay Ambica Exim

.... Appellant

Plot No. 43,44,45, Ward DC(2), Near Empire Hotel,
Gandhidham, Kutch 370201 (Gujarat)

VERSUS

Commissioner CGST & Central Excise, Kutch

.... Respondent

Plot No. 82, Sec -8, Oppo. Ramleela Maidan, Kutch
(Gandhidham) 370201

AND

SERVICE TAX Appeal No. 12009 of 2018-DB

[Arising out of Order-in-Original No. KCH-EXCUS-000-COM-64-67-2017-18 dated 09.06.2018 passed by Commissioner, CGST & Central Excise, Kutch]

M/s. Jay Ambica Exim

.... Appellant

Plot No. 43,44,45, Ward DC(2), Near Empire Hotel,
Gandhidham, Kutch 370201 (Gujarat)

VERSUS

Commissioner CGST & Central Excise, Kutch

.... Respondent

Plot No. 82, Sec -8, Oppo. Ramleela Maidan, Kutch
(Gandhidham) 370201

APPEARANCE :

None for the Appellant

Shri Rajesh Nathan, Assistant Commissioner (AR), for the Respondent

CORAM:

HON'BLE DR. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

DATE OF HEARING/ DECISION: 09.06.2026

FINAL ORDER NO. 10350-10352/2026

DR. AJAYA KRISHNA VISHVESHA :

M/s. KSD & Associates, Chartered Accountants vide letter dated 08.06.2026 requested for adjournment on the ground that their Authorised Representative Shri Abhishek Doshi is out of station.

2. We have perused the record. On 13.03.2026, this Tribunal has passed the order that this matter has already been adjourned for nine times and as a last chance, the matter was adjourned to 09.06.2026. It was also directed that no further adjournments shall be allowed. In these circumstances, for the lack of due diligence on the part of party, this court is inclined to dismiss the appeals 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 appeals are dismissed.

3. However, the appellants are at liberty to approach this Tribunal for restoration of appeals explaining reasons for non-prosecution, if so desired.

(Dictated and pronounced in the open court)

(Dr. Ajaya Krishna Vishvesha)
Member (Judicial)

(Satendra Vikram Singh)
Member (Technical)