

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

REGIONAL BENCH- COURT NO.2

Excise Appeal No. 10786 of 2020-DB

(Arising out of Order in Original BVR-EXCUS-000-COMM-05-2020-21 Dated 31/08/2020 passed by Commissioner, Central GST, Bhavnagar)

TIME TUNE PRODUCTS

GHUNTU ROAD, MORBI,
MORBI-363641, GUJARAT

.....Appellant

VERSUS

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX, BHAVNAGAR**

PLOT NO.6776/B-1... SIDDHI SADAN,
NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR PARIMIAL CHOWK,
BHAVNAGAR, 364001, GUJARAT

.....Respondent

WITH

Excise Appeal No. 10787 of 2020-DB

(Arising out of Order in Original BVR-EXCUS-000-COMM-05-2020-21 Dated 31/08/2020 passed by Commissioner, Central GST, Bhavnagar)

NARENDRABHAI C KANSARA

Partner Time Tune Products,
Ghuntu Road,
Morbi, Gujarat

.....Appellant

VERSUS

**COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX, BHAVNAGAR**

PLOT NO.6776/B-1... SIDDHI SADAN,
NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR PARIMIAL CHOWK,
BHAVNAGAR, 364001, GUJARAT

.....Respondent

APPEARANCE:

None for the Appellant

Shri A R Kanani, Superintendent (AR) for the Respondent

CORAM:

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

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)

FINAL ORDER NO. 10363-10364/2026

DATE OF HEARING/DECISION :15.06.2026

Dr. AJAYA KRISHNA VISHVESHA

1. None appears on behalf of the appellant. Learned Authorized Representative (AR) is present for the department.

2. We have perused the record. On 20.11.2025, when the matter came up for hearing for the first time, none appeared on behalf of the appellant. Accordingly, the matter was adjourned. Thereafter, on 30.01.2026 also, none appeared for the appellant and no request for adjournment was made. On that

occasion, a last opportunity was granted to the appellant and the department was directed to serve notice upon the appellant. The said notice was duly served. Again, on 10.04.2026, none appeared on behalf of the appellant. However, in the interest of justice, one final opportunity was granted. Today also, none appears for the appellant and no request for adjournment has been received. It appears that the appellant is not interested in pursuing the present appeal. 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. Appellant is 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)

(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)