

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

REGIONAL BENCH- COURT NO. 02

**Customs Appeal No. 10860 of 2019**

[Arising Out Of OIA-JMN-CUSTM-000-APP-38-2018-19 Dated- 08/01/2019 passed by the Commissioner of Customs (Appeals) -AHMEDABAD]

**M/s. Hooghly Shipbreakers Limited,**

**.....Appellant**

207, Turing point  
Bhavnagar - 364 001 (India)  
Waghawadi Road. Takhteshwar.

*VERSUS*

**C.C-Jamnagar (prev)**

**.....Respondent**

Sharda House, Bedi Bandar Road, Panchavati  
Jamnagar, Gujarat

**APPEARANCE:**

Shri K J Kinariwala, consultant appeared for the Appellant  
Shri. Girish Nair, Assistant Commissioner (AR) for the Respondent

**CORAM: HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER ( JUDICIAL )  
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER ( TECHNICAL )**

**Final Order No. 10392/2026**

DATE OF HEARING:22.06.2026  
DATE OF DECISION:22.06.2026

**AJAYA KRISHNA VISHVESHA**

The Learned consultant Shri K J Kinariwala for the appellant is present. Learned AR is present for the department. Learned Consultant submitted that he has no instructions in the case and he has also not been apprised whether any appeal has been filed by the client or not?

2. In these circumstances, we are of the opinion that the party is not interested to pursue their 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 want of non-prosecution. Appeal is accordingly dismissed. However, liberty is being granted to the party to seek restoration of appeal, in case deemed fit, by adequately explaining the reasons of non-appearance on each occasion.

3. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(Dr. AJAYA KRISHNA VISHVESHA)**  
**MEMBER ( JUDICIAL )**

**(SATENDRA VIKRAM SINGH)**  
**MEMBER ( TECHNICAL )**

Prachi