

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

REGIONAL BENCH- COURT NO. 02

Customs Appeal No. 10480 of 2020

[Arising Out Of OIA-JMN-CUSTM-000-APP-213-2019-20 Dated- 23/01/2020 passed by the Commissioner of Customs (Appeals) -AHMEDABAD]

M/s. DIAMOND INDUSTRIES

Plot No. 84, Ship Breaking Yard,
Alang, Post Manar, Dist, Bhavnagar
State: Gujarat

.....Appellant

VERSUS

C.C-Jamnagar (prev)

Sharda House, Bedi Bandar Road, Panchavati
Jamnagar, Gujarat

.....Respondent

APPEARANCE:

None 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. 10393/2026

DATE OF HEARING:22.06.2026
DATE OF DECISION:22.06.2026

AJAYA KRISHNA VISHVESHA

None is present for the appellant. Learned AR is present for the department. We have perused the record. The matter has been adjourned on five occasions after re-listing.

2. It appears that the party is not interested to pursue 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 want of 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