

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 10830 of 2018

[Arising out of Order in Appeal AHM-EXCUS-002-APP-195-17-18 dated 12/12/2017 passed by the Commissioner (Appeals), Central Tax, Ahmedabad]

Sai Enterprise

18, Bholeshwar Society, Sardarnagar,
438 - 382475, 24

.....Appellant

VERSUS

CGST & Central Excise Ahmedabad South

7th Floor, GST Bhawan, Near Polytechnic,
Ambawadi Ahmedabad, AHMADABAD, 380015, GUJARAT

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. Dakshesh B Raval, Assistant Commissioner (AR) for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

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

Final Order No. 10470/2026

DATE OF HEARING: 28.07.2026

DATE OF DECISION: 28.07.2026

SOMESH ARORA

None has appeared for the party. Matter has come up six times earlier on 06.10.2025, 13.10.2025, 26.11.2025, 28.01.2026, 25.03.2026 and 10.06.2026 and this is the seventh time. 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 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.

2. Appeal is dismissed.

(Dictated & Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**

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