

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

REGIONAL BENCH- COURT NO.2

Excise Appeal No. 10653 of 2020-DB

(Arising out of Order in Original RAJ-EXCUS-000-COM-08-19-20 Dated 24.03.2020 passed by the Commissioner, CGST & Central Excise, Rajkot)

B SON CERAMIC

Survey No. 944/P-1, Near M/s. Donato Vitrified,
Lakhdirpur Road, Morbi- 363 642

.....Appellant

VERSUS

**COMMISSIONER OF CGST & CENTRAL EXCISE
-RAJKOT**

CGST Bhawan, Race Course,
Ring Road, Rajkot

.....Respondent

APPEARANCE:

None for the Appellant

Shri Rajesh R Kurup, 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. 10490/2026

DATE OF HEARING/DECISION :04.08.2026

Dr. AJAYA KRISHNA VISHVESHA

1. None appears for the appellant. Learned Authorised Representative (AR) is present for the department. Learned Consultant for the appellant has withdrawn his Vakalatnama on 04.02.2026. The notice has been duly served upon the appellant. Despite service of notice, none has appeared on behalf of the appellant. Matter has been coming up on several occasions earlier on 26.11.2025, 04.02.2026, 27.04.2026 and 04.08.2026. It appears that the appellant is not interested in pursuing the appeal. Sufficient opportunities have been given to the appellant. Therefore, present appeal is 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.

2. Appellant is at liberty to approach this Tribunal if they wish to pursue the appeal by filing application 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)**