

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 01

Excise Appeal No. 10778 of 2019

C.C.E. & S.T.-Surat-i

.....Appellant

VERSUS

Opal Fabrics

.....Respondent

APPEARANCE:

Shri. Rajesh K Agarwal, Superintendent (AR) for the Appellant
None appeared for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

DATE OF HEARING:05.01.2026
DATE OF DECISION:05.01.2026

ORDER

Vide Order Sheet dated 08.10.2025, the department was directed to serve the notice on the appellant. On today's date when the matter came up for hearing, Learned AR intimated that the officer from the Jurisdictional Division visited the said premises and found that the place was completely vacant, no person was present and no business activity of any kind was going on. No signboard or indication relating to the taxpayer was visible at the location. Therefore, physical delivery of the notice could not be completed. Therefore, in the interest of justice, one more opportunity is granted to the appellant on 13 March, 2026. In case of non-representation on that date, the matter to be heard on merit.

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

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

Prachi