

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

REGIONAL BENCH- COURT NO.1

Excise Appeal No. 12066 of 2019

(Arising out of OIO No. DMN-EXCUS-000-COM-005-19-20 dated 31.05.2019 passed by Commissioner CGST & Central Excise-Daman)

Unimin India Limited

Survey No.88/3 & 89/1/2&3, Daman Industrial Estate
Village-kadaiya, Nani Daman, Gujarat-396210

...Appellant

VERSUS

C.C.E. & S.T. Daman

3rd Floor Adarsh Dham Building, Opp. Vapi Town
Police Station, Daman-396191-Gujarat

...Respondent

APPEARANCE:

None appeared for the Appellant

Shri R.R. Kurup, Superintendent (AR) appeared for the Respondent

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

FINAL ORDER NO. 10001 /2026

DATE OF HEARING: 06.01.2026

DATE OF DECISION:06.01.2026

SOMESH ARORA

Matter has already come up earlier on three time, this being the fourth occasion. Notice was served through the department, it is stated that the unit has been closed. None has appeared for the party nor is there any application for consideration of the matter on merit. In view of this, it appears that the appellant is not interested to pursue the matter seriously, therefore, as per the inherent powers 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 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)**