

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 10750 of 2019

[Arising out of OIO-AHM-EXCUS-002-COMMR-1-2018-19 dated 26/12/2018 passed by the Commissioner of Central GST & Central Excise-AHMEDABAD North)

East West Freight Carriers Ltd

9/a Vikram Nagar Society Opp Ambika Society Near Usmanpura Garden
Usmanpura, AHMEDABAD, GUJARAT

.....Appellant

VERSUS

**Commissioner Central GST & Central Excise
Ahmedabad North**

Customs House, 1st Floor, Navrangpura,
Ahmedabad-380009

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri. Rajesh Nathan, 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. 10002/2026

DATE OF HEARING:05.01.2026
DATE OF DECISION:05.01.2026

SOMESH ARORA

None has appeared nor is there any adjournment request on record. Matter has come up nine times earlier on 21.10.2024, 02.12.2024, 06.01.2025, 12.02.2025, 24.04.2025, 25.06.2025, 08.08.2025, 24.09.2025 and 12.11.2025 and this is the tenth 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)**