

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
BANGALORE**

Appeal(s) Involved:

ST/336/2008-DB

[Arising out of Order-in-Appeal No. 16/2008 dated
04/04/2008 passed by the Commissioner of Central Excise,
Mangalore]

B M Enterprises

IV th Floor, Vishwakiran Building
Near Milagres Church, Mangalore

Appellant(s)

Versus

**Commissioner of Central Excise
and Service Tax, Mangalore**

7th Floor, Trade Centre,
Bunts Hostel Road,
Mangalore - 575 003
Karnataka

Respondent(s)

Appearance:

None

For the Appellant

Dr. J. Harish, Deputy Commissioner
(AR)

For the Respondent

Date of Hearing: 08/02/2018

Date of Decision: 08/02/2018

CORAM:

HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

HON'BLE MR. V. PADMANABHAN, TECHNICAL MEMBER

Final Order No. 20269 / 2018

Per: JUSTICE (DR.) SATISH CHANDRA

List revised. In spite of notice, neither anybody appeared for the assessee-Appellants nor there is any adjournment application on record. Dr. J. Harish, learned DR, is present for the Revenue. From the record, it

appears that the matter was adjourned time and again at the request of the learned counsel for the assessee-Appellants. Hence, it appears that the assessee-Appellants are not interested to pursue the matter.

2. It may be mentioned that as per the maxim *VIGILANTIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT*, law helps those who are vigilant and not those who go to sleep.

3. In view of the above, the appeal is dismissed for default with liberty to come again for recalling this order subject to satisfying the reason for the default, but within the prescribed time.

(Order Dictated in Open Court on **08/02/2018**)

(V. PADMANABHAN)
TECHNICAL MEMBER

(JUSTICE (DR.) SATISH CHANDRA)
PRESIDENT

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