IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL SOUTH ZONAL BENCH, CHENNAI

C/75/2009

(Arising out of Order-in-Appeal No. 29/2008 dated 30.11.2008 passed by the Commissioner of Customs and Central Excise (Appeals), Trichy)

M/s. The Mehta Industries Appellant

Vs.

CC, Tuticorin Respondent

Appearance

Shri M. Kannan, Advocate, for the Appellant
Shri K. Veerabhadra Reddy, JC (AR), for the Respondent

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing / Decision: **17.08.2017**

Final Order No. 41745 / **2017**

Per Bench

The above case came up for hearing as per the published list. The Ld. Counsel Shri M. Kannan appearing on behalf of the appellant submits that he has no instruction from the appellant.

Customs, Excise & Service Tax Appellate Tribunal

2. Heard the Ld. AR, Shri K, Veerabhadra Reddy. He submits that it is the case of undervaluation of the imported goods and the department enhanced the value of the imported goods. Appellants have agreed to pay duty on the enhanced value and discharged Customs duty. The impugned order passed by the Commissioner (Appeals) is proper and correct.

3. As per the maxim VIGILANTIBUS ET NON DORMIENTIBUS JURA SUBVENIUNT, law helps those who are vigilant and not those who go to sleep.

3. In view of the above, the appeal is dismissed on account of default by the appellant.

(Operative portion of the order was pronounced in the open court)

	Sulekha Beevi
(**Madhu Mohan Damodhar**)	(**Sulekha Beevi C.S.**)
Member (Technical)	**Member (Judicial)**

BB