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

C/373/2008

(Arising out of Order-in-Appeal No. 09/2008 dated 28.08.2008 passed by the Commissioner of Customs & Central Excise (Appeals), Trichy)

M/s. Interfit India Ltd. : Appellant

Vs.

CC~~E~~, Trichy : Respondent

Appearance

None
for the appellants

Shri B. Balamurugan, AC (AR)
for the Respondent.

CORAM :

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

Date of Hearing/Decision: **11.10.2017**

FINAL ORDER Nos. 42345 **/2017**

Per Bench

The above appeal came up for hearing as per the published list. When the case was earlier listed for hearing on 30.08.2017, the matter was adjourned to 11.10.2017 on the request of the Ld. Counsel. Today when the matter came up for hearing, despite

Customs, Excise & Service Tax Appellate Tribunal notice there is no appearance on behalf of the appellants nor is there any request for adjournment. It is inferred that appellants are not interested to pursue the appeal. Moreover, the amount involved in the above appeal is below Rs.2 lakhs. Proviso to Section 35B of Central Excise Act, 1944 as well as Section 129A of Customs Act, 1962 provides that the Tribunal may, in its discretion, refuse to admit an appeal if the amount involved in appeal does not exceed Rs.2 lakhs. Due to the huge pendency of cases and repeated adjournments of matters of small amount clogging the Board, it is deem fit to dispose the appeal below the amount of Rs.2 lakhs on the basis of monetary limit as stated in the above Section of the respective Acts. Hence on both the grounds the appeal is liable to be rejected.

2. It may be mentioned that as per the maxim VIGILANTIBUS ET NON DORMIENTIBUS JURA SUBVENIUNT, law helps those who are vigilant and not those who go to sleep. In view of the above, appeal is dismissed on account of default by the appellants. It is however clarified that the appeal is dismissed on monetary limit also and that this order will not be a precedent on identical issue for higher amount. The appeal is dismissed for non-prosecution and also on monetary limits.

(Order pronounced in the open Court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

Sulekha Beevi

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति / Certified True Copy

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चेन्नै / CHENNAI