IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. IV

Appeal No. ST/175/2011 [SM]

[Arising out of Orders in Appeal No. 457-464(CB) ST/JPR-II/2010 dated 08.12.2010, passed by the Commissioner (Appeals), Central Excise & ST, Jaipur.]

For approval and signature:

Hon'ble Mr. V. Padmanabhan, Member (Technical)

M/s. M.C.B. Exports ....**Appellant**

Vs.

CCE & ST, Jaipur ....**Respondent**

Appearance:

None for the Appellants
Shri R.K. Mishra, AR for the Respondent

CORAM:

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing: 03.01.2017

FINAL ORDER NO. 50132/2017 [SM]

Per V. Padmanabhan

The present appeal has been filed against the Order-in-Appeal dated 08.12.2010.

2. I find that the appeal has been coming up repeatedly for hearing but none has appeared on behalf of the appellant.

3. Shri R.K. Mishra, ld. Departmental Representative appeared for the respondent- Revenue. Neither anybody appeared on behalf of the

appellant nor any adjournment application is filed. It shows that appellant is not serious to pursue the appeal.

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

5. Further, I find that the total disputed amount in the present case is Rs. 16,148/-. Section 35B (1) of second proviso provides that the appellate Tribunal may in its discretion refuse to admit an appeal where the disputed amount of duty does not exceed to Rs. 2 Lakhs. In terms of the above provision of the Central Excise Act also, I find that the appeal is not maintainable. Accordingly, the appeal is dismissed.

[Dictated and pronounced in the open Court]

(V. Padmanabhan)
Member (Technical)

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