

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

Customs Appeal No. 59154, 59156 of 2013

[Arising out of Order-in-Appeal No. CC(A)CUS/ 286/2013 dated 23.1.2013 passed by the Commissioner of Customs (Appeals), New Delhi]

M/s. Kapisthal Textiles

Appellant

Vs.

**Commissioner of Customs
New Delhi**

Respondent

Appearance:

None for the Appellants

Shri Govind Dixit, DR for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. Ashok K Arya, Member (Technical)

Date of Hearing/ Decision: 04.01.2017

FINAL ORDER NO. 50179-50180/2017

Per: Justice (Dr.) Satish Chandra:

Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. Shri Govind Dixit, learned AR appeared for the respondent- Revenue. It shows that appellant- assessee is not interested to pursue the appeal.

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

3. In view of above, appeal is dismissed for default.

(Ashok K Arya)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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