

PRINCIPAL BENCH, COURT NO. IV

Appeal No. E/1231/2012 [SM]

[Arising out of Orders in Appeal No. 315A(AKJ)CE/JPR-I/2011 dated 01.02.2012 passed by the Commissioner (Appeals), Central Excise & ST, Jaipur.]

Roca Bath Room Products Pvt. LimitedAppellant

VS.

Commissioner of Central Excise & S.T., JaipurRespondent

Appearance:

Rep by. None for the Appellants
Rep by. Shri R.K. Mishra, DR for the Respondents

CORAM:

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

Date of Hearing: 17.01.2017

FINAL ORDER NO. 50385 / 2017

Per V. Padmanabhan

The present appeal has been filed against the Order-in-Appeal dated 01.02.2012 passed by Commissioner (Appeals) of Central Excise & S.T, Jaipur.

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, Id. 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. 1,10,027/-, which is far less than the amount of Rs. 2 Lakhs as specified in 35B(1), second proviso. In terms of the above provisions 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)