

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Order: 19.1.2017

Appeal No. ST/251/2011-ST(SM)

(Arising out of Order-in-Appeal No. 177(CB)ST/JPR-II/2010 dated 31.5.2010 passed by the Commissioner, Central Excise (Appeals), Jaipur)

M/s Royal Enterprises

Appellant

Vs.

CCE, Jaipur-II

Respondent

Appearance

None - for the appellant

Shri R.K. Mishra, D.R. - for the respondent

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

Final Order No. 50447/2017

Per V. Padmanabhan :

The present appeal has been filed against the Order-in-Appeal dated 31.5.2010 passed by Commissioner (Appeals) of Central Excise, 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.30,221/-

which is 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)

RM