

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI**

COURT-I

Date of Hearing/Decision : **23.01.2017**

Customs Appeal No. C/51742/2015 –CU (DB)

[Arising out of the Order in Original No. OIO-02-COMMR-AD-2014 dated 29.12.2014 passed by Commissioner Customs, New Delhi]

Hemant Sachdeva

... Appellants

Vs.

CC, New Delhi (ICD Tughlakabad)

... Respondent

Appearance:

Rep. by - None for the appellant

Rep. by - Shri K. Poddar, DR for the respondent.

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)**

Final Order No. 50465 / 2017-CU

Per Justice Dr. Satish Chandra

Shri K. Poddar, Ld. D.R. appeared for the respondent- Revenue. Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. It shows that appellant-assessee are not interested to pursue the appeal.

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

3. In view of the above, the appeals are dismissed for default.

[Order dictated & pronounced in open court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President