

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

**Appeal No. E/2288-2291/2010-EX [DB]
(E/Cross/66-69/2011)**

[Arising out of Orders in Appeal No. 136(CB-CE/ JPR-II/2011 dated 01.07.2011 and even No. dated 12.09.2011, passed by Commissioner (Appeals), Central Excise & Service Tax, Raipur]

Vaswani Industries LimitedAppellant
Pramod Vaswani, Director
Ravi Vaswani, Managing Director
P.L. Nagvanshi, Production Manager

vs.

Commissioner of Central Excise & S.T., RaipurRespondent

Appearance:

Shri None for the Appellant
Shri G.R. Singh, DR for the Respondent

CORAM:

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

Date of Hearing: 23.01.2017

FINAL ORDER NO. 50471-50474 / 2017 -EX [DB]

Mr. Justice (Dr.) Satish Chandra

Earlier the matter was listed on following occasions but adjourned
for non-appearance of the appellant-assessees:-

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| (a) | 16.03.2012 - | None present. No compliance of stay order. Adj. to 30.03.2012 |
| (b) | 30.03.2012 - | Appeals dismissed for non-compliance. |
| (c) | 08.04.2013 - | Appeals restored. |
| (d) | 22.09.2016 - | None present. Adj. to 01.11.2016 as a Last chance. |
| (e) | 01.11.2016 - | Matter adjourned to 15.12.2016. Notice issued received back undelivered. |

(e) 15.12.2016 - Adjourned to 23.01.2017.

2. On 15.12.2016, it was directed to serve the notice through departmental channel as well as to send through speed post. As per letter dated 01.12.2016, by Assistant Commissioner, Central Excise, Div-I, Raipur, the notice dated 03.11.2016 was served on the appellants on 28.11.2016 and has also enclosed the acknowledgement. In spite of all, today also no one has appeared on behalf of the appellant-assessee nor there is any application for adjournment. It shows that appellants-assessees are not interested to pursue the appeals.

3. It may be mentioned that as per maxim, *VIGILANTIBUS ET NON DORMIENTIBUS JURA SUBVENIUNT*, law helps those who are vigilant and not those who go to sleep.

4. In view of the above, the appeals are dismissed for default. Cross-objections also disposed of.

[Dictated and pronounced in the open Court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President