

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

Customs Appeal No. 50180 of 2016

[Arising out of Order- in- Original No. 22/2015/DM/
CMMR/IMP/ICDTKD dated 27.10.2015 passed by the Principal
Commissioner of Customs (Import), ICD, TKD, New Delhi].

Dwivesh Joshi

Appellant

Vs.

**Commissioner of Customs
(ICD - Import) Tkd, New Delhi**

Respondent

Appearance:

None for the Appellants

Shri Amresh Jain, DR for the Respondent

CORAM:

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

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

Date of Hearing/ Decision: 25.1.2017

FINAL ORDER No.50531/2017

Per: Justice (Dr.) Satish Chandra:

Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. Shri Amresh Jain, learned DR 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.

(Dictated and pronounced in the open court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Bhanu