

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

Customs Appeal No. 51595 of 2016

[Arising out of Order- in- Appeal No. 03/KJ/PRCOMMR/2016 dated 24.2.2016 passed by the Principal Commissioner of Customs (Preventive), New Delhi].

Rajat Arora

Appellant

Vs.

**Commissioner of Customs
(Prev) New Delhi**

Respondent

Appearance:

None for the Appellants

Ms Suchitra Sharma, Jt.CDR 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.50532/2017

Per: Justice (Dr.) Satish Chandra:

Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. Ms Suchitra Sharma, learned Jt.CDR 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