

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal Nos. 2301 & 2324 of 2008

(Arising out of Order-in-Original No. 27/Commr/CEX/IND/2008 dated 21.08.2008 passed by the Commissioner of Central Excise, Customs & Service Tax, Indore)

DATE OF HEARING : 01.02.2017

DATE OF DECISION : 01.02.2017

**M/s Midland Plastic Ltd.
M/s Super Sack**

....

Appellants

(Rep by NONE)

VERSUS

CCE & ST, Indore

....

Respondent

(Rep. by Sh. R.K. Manjhi, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. ASHOK K. ARYA, MEMBER (TECHNICAL)**

FINAL ORDER NO. 50595-50596/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

List revised. Neither anybody appeared on behalf of the assessee-Appellants nor any adjournment application is filed. Shri R.K. Manjhi, learned DR, appeared for the Respondent-Revenue. From the record, it appears that both the appeals were filed in the year 2008 and thereafter on 10.06.2016; 02.08.2016; 06.09.2016; 03.10.2016; 15.11.2016; and 02.01.2017 the matter was adjourned on one pretext or the other. The conduct of the assessee-Appellants shows that they are not interested in pursuing the appeals.

2. It may be mentioned that as per the maxim *VIGILANTIBUS 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, both the appeals are dismissed for default.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

Golay