

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 31.1.2017

Appeal No. C/52492/2014-CU.(DB)

(Arising out of Order-in-Original No. RT-ACE-25-2013 dated 17.5.2013
passed by the Commissioner of Customs, New Delhi)

Dharmesh Rathod

Appellant

Vs.

CC, New Delhi

Respondent

Appearance

None

- for the appellant

Shri K. Poddar, D.R.

- for the respondent

CORAM:

**Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 50622/2017

Per Justice Dr. Satish Chandra:

Shri K. Poddar, Ld. DR 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 is not interested to pursue the appeal.

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

3. The appeal is dismissed for default.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

(Justice Dr. Satish Chandra)
President

RM

