

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 14.02.2017

Service Tax Appeal No. 549 of 2012

(Arising out of order- in- appeal No. 590/S.Tax/APPL/D-II/2010/16 dated 4.1.2012 passed by the Commissioner of Central Excise, (Appeals), Delhi).

M/s BGH Exim Limited Appellant

Vs.

CST, New Delhi Respondent

Appearance:

None for the appellant
Sh. J. P. Singh, AR for the Respondent

Coram:

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

F. O. No. 50929/ 2017

Per: **Justice (Dr.) Satish Chandra:**

Shri J. P. Singh, Id. AR 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 that as per the maxim VIA ILATIBUS 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

Pant