

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

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 2312 of 2012

(Arising out of Order-in-Appeal No. 65-66(AKJ)ST/JPR-I/2012 dated 29.03.2012 passed by the Commissioner of Central Excise, Jaipur-I)

DATE OF HEARING : 15.02.2017
DATE OF DECISION : 15.02.2017

M/s Oriental Audit Visual Electronics

Appellants
(Rep by NONE)

VERSUS

CCE, Jaipur-I

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Respondent
(Rep. by Dr. Neha Garg, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. V. PADMANABHAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 51795/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Neither anybody appeared on behalf of the assessee-Appellants nor any adjournment application is filed. Dr. Neha Garg, learned DR, appeared for the Respondent-Revenue.

2. It may be mentioned that as per the maxim *VIALATIBUS 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, the appeal is dismissed for default.

(Dictated & pronounced in the open court)

**(V. PADMANABHAN)
MEMBER (TECHNICAL)**

**(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT**