

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

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 51850 of 2014

(Arising out of Order-in-Appeal No. 86/ST/Appeal/DLH-IV/2013 dated 17.12.2013 passed by the Commissioner of Central Excise (Appeals), Faridabad)

DATE OF HEARING : 01.03.2017

DATE OF DECISION : 01.03.2017

M/s Higginbothams Pvt. Ltd.

....

Appellants
(Rep by NONE)

VERSUS

CST, New Delhi

....

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

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

FINAL ORDER NO.52092/2017

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)

**(ASHOK K. ARYA)
MEMBER (TECHNICAL)**

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