

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

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 51164 of 2014

(Arising out of Order-in-Original No. 47/COMMR/CEX/CEX/ADJ/BPL-I/2013 dated 20.11.2013 passed by the Commissioner of Central Excise, Bhopal)

DATE OF HEARING : 30.03.2017
DATE OF DECISION : 30.03.2017

M/s S.S. Corp Care Ltd.

....

Appellants
(Rep by NONE)

VERSUS

CCE, Bhopal

....

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

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

ORDER NO. 52672/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

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.

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**