

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

Date of Hearing/Decision: 22.5.2017

Appeal No. ST/1874/2010-SM

(Arising out of Order-in-Appeal No. 331(DKV)/ST/JPR-I/2010 dated 8.9.2010 passed by the Commissioner of Customs & Central Excise (Appeals), Jaipur)

M/s Sika India Pvt. Ltd.

Appellant

Vs.

CCE, Jaipur

Respondent

Appearance

None

- for the appellant

Shri G.R. Singh, D.R.

- for the respondent

CORAM: **Hon'ble Mr. Ashok K. Arya, Member (Technical)**

Final Order No. 53402/2017

Per Ashok K. Arya :

Shri G.R. Singh, D.R. appeared for the respondent-Revenue. Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. On earlier occasions too, when the matter was listed for hearing, no one appeared on behalf of the appellant. It shows that appellant-assessee is not interested to pursue the appeal, and the matter being about seven year old, it cannot be kept pending for long.

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

3. Consequently, the appeal is dismissed for default.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

RM