IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I

Service Tax Appeal No. 51199 /2017

M/s. Merchant Courier Pvt.Ltd. **Appellant,**

Vs.

Commissioner of Service Tax **Respondent**
New Delhi

Appearance:
None for the Appellants
Shri Sanjay Jain, AR for the Respondent

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

Date of Hearing/ Decision: 07.07.2017

FINAL ORDER No. 55300/2017

Per: Justice (Dr.) Satish Chandra:

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 VIAILATIBUS 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) **(Justice (Dr.) Satish Chandra)**
Member (Technical) **President**

ss