

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

Date of Hearing/Decision: 17.8.2017

Appeal No. E/2736/2010-SM with E/CO/239/2010

(Arising out of Order-in-Appeal No. 189-190/RPR-I/2010 dated 23.6.2010 passed by the Commissioner (Appeals), Customs, Central Excise, Raipur)

M/s Mahalaxmi Steel Industries

Appellant

Vs.

CCE, Raipur

Respondent

Appearance

None - for the appellant

Shri K. Poddar, D.R. - for the respondent

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

Final Order No. 56121/2017

Per Ashok K. Arya :

Shri K. Poddar, ld. DR appeared for the respondent-Revenue. Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. On earlier four occasions also, when the matter was listed for hearing, none appeared for the appellant. It indicates that the appellant-assessee is not interested in pursuing the appeal. The matter being seven year old, it cannot be kept pending any further.

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

3. Consequently, the appeal is dismissed for default. Cross-objections also stand disposed off.

(Dictated & pronounced in open Court)

(Ashok K. Arya)
Member (Technical)

RM

