

**IN THE CUSPTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL, NEW DELHI, PRINCIPAL BENCH NEW DELHI**

Date of Hearing/Decision:06.11.2017

Diary No. 51153, 51198, 51208 / 2017

Appeal No. E/51728-51730/2017

Mr. Abhas Mungad
Ravi Laddha &
Vaibhav Mungad

Appellant

Vs.

CCE & ST Bhopal

Respondent

Appearance:

Rep. by none for the appellant.

Rep. by Shri H. Saini, DR for the respondent.

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

Final Order No. 57768-57770/2017

Per Justice Dr. Satish Chandra

1. Vide order dated 21/07/2017 the Registrar of the Tribunal raised following two objections.
 - i. COD application should be filed along with the DD of 500/- in the favour of the Assistant Registrar, CESTAT, New Delhi.
 - ii. Impugned Order is required Original or attested by authorized advocate/ C.A. in 1st set.
2. In response to the notice on 08/08/2017, the original copy was duly certified by the Chartered Accountant but the draft of Rs. 500/- has not been enclosed along with the COD as the appeal is time barred.
3. The appeal was listed on 04/09/2017 but none appeared on behalf of the appellant in spite of the notice, so the appeal was

adjourned to 16/10/2017. On 16/10/2017 neither anybody appeared nor any adjournment application for adjournment was filed. However, in the interest of justice, the appeal was adjourned for today.

4. Today, (06/11/2017), even in the revised list neither anybody has appeared on behalf of the appellants nor any application for adjournment is on record.
5. Shri H. Saini, DR for the respondent/Revenue is present.
6. It seems that the assessee is not interested to pursue his appeal.
7. It may mention that as per the maxim VIA ILATIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT, law helps those who are vigilant and not those who go to sleep.
8. In view of the above, the appeal is dismissed for default.

[Order dictated & pronounced in open court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President

Rekha