

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

Service Tax Appeal No. 348 of 2011

[Arising out of Order-in-Appeal No. 428/ST/DLH/2010 dated 10.12.2010 passed by the Commissioner of Service Tax, New Delhi]

M/s. Shilpi & Associates

Appellant

Vs.

**Commissioner of Service Tax
Delhi**

Respondent

Appearance:

None for the Appellants-assessee

Shri Sanjay Jain, DR for the Respondent- Revenue

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 13.11.2017

FINAL ORDER NO.57890/2017

Per: Justice (Dr.) Satish Chandra:

Since filing of the appeal, it was listed from time to time but none appeared on behalf of the appellant inspite of notice.

2. On 18.10.2016, on the request of learned Counsel, the case was adjourned to 28.11.2016, when another counsel Shri Rajiv Ranjan Jha has appeared and made a request for adjournment for 14.2.2017. On his request again the case was adjourned to 21.3.2017. But none

appeared on that day, so the case was adjourned and fresh notice was issued for hearing on 25.5.2017 which came back undelivered . Fresh notice for 25.8.2017 was issued when adjournment letter was received. Case was again adjourned to 9.10.2017.

3. Today, none appeared on behalf of the appellant nor there is any adjournment application available on record inspite of notice served. It shows that appellant is not interested to pursue the case.

4. 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.

5. In view of above, appeal is dismissed for default.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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