

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Customs Appeal No. 143 of 2011

(Arising out of Order No. CC-A-CUS-AIR-20-2011 dated 31.01.2011 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), New Delhi)

DATE OF HEARING : 04.12.2017

DATE OF DECISION : 04.12.2017

Shri Arun Gupta

....

Appellant
(Rep by NONE)

VERSUS

CC, New Delhi

....

Respondent
(Rep. by Sh. R.K. Manjhi, DR)

**CORAM : HON'BLE MR. JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. B. RAVICHANDRAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 58302/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Neither anybody appeared on behalf of the assessee-Appellants nor any adjournment application is filed. Shri R.K. Manjhi, learned DR, appeared for the Respondent-Revenue.

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

3. In view of the above, the appeal is dismissed for default.

(Dictated & pronounced in the open court)

**(B. RAVICHANDRAN)
MEMBER (TECHNICAL)**

**(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT**