

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

PRINCIPAL BENCH - COURT NO. 1

Service Tax Appeal No. 50518 of 2014

(Arising out of Order-in-Appeal No. 143(VC)/ST/JPR-I/2013 dated 14.10.2013 passed by the Commissioner of Central Excise & Service Tax (Appeals), Jaipur-I)

DATE OF HEARING : 04.12.2017

DATE OF DECISION : 04.12.2017

M/s Kailash Enterprises

....

Appellants

(Rep by NONE)

VERSUS

CST, Jaipur

....

Respondent

(Rep. by Sh. Amresh Jain, DR)

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

FINAL ORDER NO. 58280/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

On the last date of hearing i.e. 05.06.2017, Ms. Rinky Arora, Advocate, appeared on behalf of his senior, Shri Bipin Garg, Advocate, and withdrawn the Vakalatnama. So, the Bench directed the Registry to issue fresh notice to the assessee-Appellants for making an alternative arrangement, which was duly served.

2. Today, when the matter is taken up for hearing neither anybody appeared on behalf of the assessee-Appellants nor any

adjournment application is filed. Shri Amresh Jain, learned DR, appeared for the Respondent-Revenue.

3. 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.

4. 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