

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

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 1652 of 2005

(Arising out of Order No. 44-RH-ADJ-2004 dated 28.01.2005 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), New Delhi)

DATE OF HEARING : 08.12.2017

DATE OF DECISION : 08.12.2017

Shri Shukmal Jain

.....

Appellant

(Rep by NONE)

VERSUS

CCE, Delhi-I

.....

Respondent

(Rep. by Sh. H.C. Saini, DR)

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

FINAL ORDER NO. 58430/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

List revised. In spite of notice, neither anybody appeared for the Appellant nor there is any adjournment application on record. Shri H.C. Saini, learned DR, is present for the Revenue. From the record, it appears that the notice was served in the month of November. Hence, it appears that the assessee-Appellant is not interested to pursue the matter.

2. 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.

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

(Dictated & pronounced in the open court)

(JUSTICE DR. SATISH CHANDRA)
PRESIDENT

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)