

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

Customs Appeal No. 2426 - 2429 of 2012

[Arising out of Order-in-Appeal No. CC(A) CUS/EXP/85 to 88/2012
dated 30.3.2012 passed by the Commissioner (Appeals), New Delhi]

M/s. PCL Ltd.

Appellant

Vs.

**Commissioner of Customs
New Delhi**

Respondent

Appearance:

None for the Appellants-assessee

Shri A K Singh, AR for the Respondent- Revenue

CORAM:

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

Hon'ble Mr. B Ravichandaran, Member (Technical)

Date of Hearing/ Decision: 28.12.2017

FINAL ORDER NO. 58658-58661 /2017

Per: Justice (Dr.) Satish Chandra:

List revised. None is present on behalf of the appellants nor there is any adjournment application available on record inspite of notice served. It shows that appellants are not interested to pursue the case.

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 above, application is dismissed for default with liberty to come again for recalling this order subject to satisfying the reason for the default but within prescribed time.

(Dictated and pronounced in the open Court)

(B Ravichandaran)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

SS