

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1**

COURT –I

Date of hearing/decision: 06.04.2018

Appeal No. ST/ 53038/ 2014- EX (DB)

[Arising out of Order-in-Appeal OIA-COMMISSIONER-RPR-ST-130-2013 dated 31/12/2013 passed by the Commissioner of Central Excise-RAIPUR.]

Perumal Associates

Appellant

Vs.

C.C.E. & S.T.-Raipur

Respondent

Appearance:

None for the appellant

Sh. G. R. Singh, AR for the Respondent

Coram:

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

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

Final Order No. 51273/2018

Per: Justice (Dr.) Satish Chandra:

List revised. None is present on behalf of the appellant 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 VIA ILATIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT, law helps those who are vigilant and not those who go to sleep.

3. In view of above, appeal 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)

**(V. Padmanabhan)
Member (Technical)**

**(Justice (Dr.) Satish Chandra)
President**

Rekha