

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.**

Date of Hearing/Decision: 28.5.2018

**Appeal No. C/50376-50377/2018 with C/COD/50153-
50154/2018-DB**

(Arising out of Order-in-Appeal No. CC(A)Cus/Prev/248-249/2014 dated 31.3.2017 passed by the Commissioner of Customs (Appeals), New Delhi)

Ashutosh Goenka, Partner
M/s Orien International

Appellant

Vs.

CC, New Delhi

Respondent

Appearance

None - for the appellant

Shri Rakesh Kumar, D.R. - for the respondent

**CORAM: Hon'ble Mr. Bijay Kumar, Member (Technical)
Hon'ble Ms. Rachna Gupta, Member (Judicial)**

Final Order No.52050-52051/2018

Per Bijay Kumar :

Shri Rakesh Kumar, ld. DR appeared for the respondent-Revenue. Neither anybody appeared on behalf of the appellant-assessee nor any adjournment application is filed. It shows that appellant-assessee is not interested to pursue the appeal.

2. It may be mentioned as per 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, appeals are dismissed for default with liberty to come again for recalling this order subject to satisfying the reasons for the default but within prescribed time.

4. In the result, appeals are dismissed along with COD applications.

(Dictated & pronounced in open Court)

(Rachna Gupta)
Member (Judicial)

(Bijay Kumar)
Member (Technical)

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