

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT -IV

Customs Appeal No.C/51547/2018-C [SM]

[Arising out of Order-in-Appeal No.CC(A)/CUS/D-II/ICD/PPG/787/2018 dated 06.04.2018 passed by the Commissioner (Appeals), New Customs House, New Delhi]

Bharat Industries

...Appellant

Vs.

C.C., Patparganj

... Respondent

Present for the Appellant : None

Present for the Respondent: Mr.P.R. Gupta, D.R.

Coram: HON'BLE MRS. RACHNA GUPTA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 30/11/2018

Final ORDER NO. 53347/2018

PER: RACHNA GUPTA

None for the appellant. Perusal of the appellant shows that impugned appeal was filed on 4th June, 2018. Notice immediately thereafter was issued on 4th July, 2018. Twice subsequently the notices have been issued i.e. on 31st July and 24th September, 2018. There is no apparent change in the address of the noticee. The appellant marked his presence through Advocate Mr. Vaibhav Singh on 9th of November, 2018 and an adjournment request was made for 12th November,

2018. Where-after matter was listed for final hearing for today. None is present as on date on behalf of the appellant. In view of above circumstances, that the appellant marked the appearance not before that 3 notices were served upon him. It is sufficient to hold that appellant is not interested in pursuing the matter.

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. Also in view of Rule 20 which reads as follows:
Action on Appeal for appellant's default – Where on the day fixed for hearing of the Appeal or on any other day to which such hearing may be adjourned, the appellant does not appear when the Appeal is called on for hearing, the Tribunal may, in its discretion either dismiss the Appeal for default or hear or decide the same on merits.

4. 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]

(RACHNA GUPTA)
MEMBER (JUDICIAL)

Anita