

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT – IV

Service Tax Appeal No. ST/52671/2015 [SM]

[Arising out of Order-in-Appeal No. 87 (SLM) ST/JPR/2015 dated 10.03.2015 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, Jaipur]

Falcon Advertising Services

...Appellant

Vs.

C.C.E. & S.T., Jaipur-I

...Respondent

Present for the Appellant : None

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

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

Date of Hearing/Decision: 03.12.2018

FINAL ORDER NO. 53384/2018

PER: RACHNA GUPTA

None is present on behalf of the appellant nor there is any adjournment application available on record in spite of notice being served. It shows that appellants are not interested to pursue the case.

2. 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.

3. Also, 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.

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.

5. It is also brought to the notice by the Ld. DR that the amount involved herein is just Rs. 70,543/-. With the equal amount of penalty upon the appellant which is much less than pecuniary jurisdiction of this Tribunal. Also keeping in view that the Appeal pertains to the year 2015 and there have been more than 3 adjournments with no single appearance till date. Appeal accordingly is ordered to be dismissed for the above said reasons.

[Dictated and pronounced in the open Court]

(RACHNA GUPTA)
MEMBER (JUDICIAL)

D.J.