

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/51662/2018-ST [SM]

[Arising out of Order-in-Appeal No.BHO-EXCUS-001-APP-100-17-18 dated 31/07/2017 passed by the COMMISSIONER OF CGST & CENTRAL EXCISE-BHOPAL(Appeal)]

M/s.Bharat Khandelwal

...Appellant

Vs.

CCE, Bhopal

... Respondent

Present for the Appellant : None

Present for the Respondent: Mr.K. Poddar, D.R.

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

Date of Hearing/Decision: 11/12/2018

Final ORDER NO. 53393 /2018

PER: RACHNA GUPTA

None is present on behalf of the appellant despite Vakalatnama being on record. It shows that appellants are not interested to pursue their 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. 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