

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
EAST REGIONAL BENCH : KOLKATA**

Ex.Appeal No.75194/14

(Arising out of Order-in-Appeal Nos.45/SH/CE(A)/GHY/2013 dated 10.12.13 passed by the Commissioner of Central Excise & Service Tax (Appeals) Guwahati)

M/s B & A Ltd.

Applicant (s)/Appellant (s)

Vs.

Commr. of Central Excise, Shillong

Respondent (s)

Appearance:

None for the Appellant (s)

Shri S. Mukhopadhyay, Supdt. (A.R.) for the Revenue(s)

CORAM:

HON'BLE SHRI JUSTICE (DR.) SATISH CHANDRA, PRESIDENT

HON'BLE SHRI C. J. MATHEW, TECHNICAL MEMBER

Date of Hearing : 22.03.2018

Date of Decision : 22.03.2018

ORDER NO.F/O/75636/2018

Per Dr. Satish Chandra.

List revised. None is present for the assessee-Appellants nor there is any adjournment application on record. Shri S. Mukhopadhyay, Id. A.R., is present for the Revenue. From the record, it appears that, inspite of notice, there is no representation on behalf of assessee-Appellants. When it is so, then it appears that they are not serious in pursuing their appeals.

2. It may be mentioned that as per maxim, VIALATIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT, law helps those who are vigilant and not those who go to sleep.

3. In view of the above, the appeals are dismissed for default with liberty to come again for recalling this order subject to satisfying the reason for the default, but within the prescribed time.

(Dictated and pronounced in the open court.)

Sd/
(C.J.Mathew)
Member (Technical)
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Sd/
(Justice Dr. Satish Chandra)
President