

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No.ST/206/08

(Arising out of Order-in-Appeal No.20/Commf./ST/Kol/2008-09 dated 30.09.2008 passed by the Commissioner of Service Tax, Kolkata.)

M/s. Arti & Sons

Applicant (s)/Appellant (s)

Vs.

Commissioner of Service Tax, Kolkata

Respondent (s)

Appearance:

NONE for the Appellant (s)

Shri H.S.Abedin, AC(AR) for the Respondent (s)

CORAM:

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

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

Date of Hearing/Decision :- 22.03.2018

ORDER NO.FO/75570/2018

Per Shri Justice (Dr.) Satish Chandra.

List revised. None is present for the assessee-Appellants nor there is any adjournment application on record. Shri H.S.Abedin, learned DR, is present for the Revenue. From the record, it appears that, in spite 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 appeal.

2. it may be mentioned that as per the 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 appeal is 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)

SD/
(Justice Dr. Satish Chandra)
President

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