

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

Appeal No.C/457/2009

(Arising out of Circular No.06/Cus/WB/2009 dated 04.08.2009 issued under C.No.VIII (13)17/Cus/Prev/WB/94/Pt-1 signed by Commissioner of Customs (Prev.), West Bengal, Kolkata on 03.09.2009, conveyed by Assistant Commissioner of Customs (Tech.), CC(P), West Bengal, Kolkata On 04.09.2009 under C.No.VIII (13)17/Cus/Prev/WB/94/Pt-1/16873-P dated 07.09.2009)

M/s. Fairdeal Enterprise (P) Ltd.

Applicant (s)/Appellant (s)

Vs.

Commissioner of Customs (Prev.), West Bengal, Kolkata

Respondent (s)

Appearance:

None for the Appellant (s)

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

CORAM:

Hon'ble SHRI P.K.CHOUDHARY, Member (Judicial)

Hon'ble SHRI Bijay Kumar, Member (Technical)

Date of Hearing/Decision:- 05.07.2018

ORDER NO.FO/76397/2018

Per Coram,

When the matter was called for hearing, none appeared on behalf of the appellant despite notice, nor has any application for adjournment been received. Shri S.Guha, AC(AR) appeared for the Revenue.

2. It may be mentioned that as per maxim, VIA ILATIBUS 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)

S/d.

**(Bijay Kumar)
Member (Technical)**

S/d.

**(P.K.Choudhary)
Member (Judicial)**

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