

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 42583 of 2014

(Arising out of Order-in-Appeal No. CMB-CEX-000-APP-139-14 dated 19.08.2014 passed by the Commissioner of Central Excise & Service Tax (Appeals), 6/7, A.T.D. Street, Race Course Road, Coimbatore – 641 018)

**Senior Airport Terminal Manager,
M/s. Indian Oil Corporation Limited,
Coimbatore Aviation Fuelling Station,
Peelamedu Airport,
Coimbatore – 641 014**

: Appellant

VERSUS

**The Commissioner of Central Excise and
Service Tax**

6/7, A.T.D. Street, Race Course Road,
Coimbatore – 641 018

: Respondent

APPEARANCE:

Shri M.N. Bharathi, Learned Advocate for the Appellant

Smt. K. Komathi, Learned Additional Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 40271 / 2023

DATE OF HEARING/DECISION: 13.04.2023

Order : [Per Bench]

This appeal is filed by the appellant against the impugned Order-in-Appeal No. CMB-CEX-000-APP-139-14 dated 19.08.2014 passed by the Commissioner of Central Excise and Service Tax, Coimbatore, whereby the First Appellate Authority appears to have rejected the appeal thereby upholding the rejection of refund claimed by the appellant.

2. Today, when the matter was taken up for hearing, Shri M.N. Bharathi, Learned Advocate, appeared for the appellant and Smt. K. Komathi, Learned Additional Commissioner, appeared for the Revenue.

3. The Learned Additional Commissioner would submit at the outset that the disputed amount in this appeal, i.e., the refund claim, is Rs.16,452/- for the period from May 2011 to July 2011 and October 2011 to December 2011 and therefore, by virtue of the proviso to Section 35B of the Central Excise Act, 1944, the appeal need not be admitted.

4. *Per contra*, the Learned Advocate for the appellant agrees that the disputed amount is Rs.16,452/- only.

5. Having heard both sides and perused the provisions of Section 35B *ibid.*, we find that a discretion is given to the CESTAT not to entertain appeal where the disputed amount does not exceed Rupees Two Lakhs. Further, as there is no dispute with regard to the quantum / refund claimed, which is only Rs.16,452/-, we do not propose to entertain the appeal.

6. Consequently, the appeal is dismissed, for the reasons discussed above.

(Dictated and pronounced in the open court)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sdd