

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO. 1

Excise Appeal No. 13950 of 2013-DB

(Arising out of OIA No. OIA-SUR-001-APP-319-328-13-14 Dated-04.09.2013 passed by Commissioner of Central Excise, Customs and Service Tax-SURAT-I(Appeal))

Pooja Dye Chem

307, AVISHKAR APATT,
NEAR ADAJAN CIRCLE,
SURAT-GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T. SURAT-I

NEW BUILDING...OPP. GANDHI BAUG,
CHOWK BAZAR,
SURAT, GUJARAT-395001

.....Respondent

AND

Excise Appeal No. 13951 of 2013-DB

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APPEARANCE:

None appeared for the Appellant

Shri Rajesh K. Agarwal, Superintendent (Authorized Representative) for the Respondent

CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)

Final Order No. A/ 10715-10716 /2023

DATE OF HEARING:27.03.2023

DATE OF DECISION:27.03.2023

SOMESH ARORA

When the matter was called, it was brought to the notice that three notices have been served in the past and no-one has caused appearance. Learned Authorized Representative also pointed out that the penalty involved in either appeal is less than Rs. 2 lakh and there is no duty involved.

2. In view of the foregoing and as per the provisions of Section 35B, since the duty or penalty involved does not exceed Rs. 2 Lakh, this court is not inclined to exercise its discretion to admit the appeal more so when there is no question of rate of duty or valuation is involved. Ordered accordingly. Appeal dismissed.

(Dictated and Pronounced in the open court)

**(SOMESH ARORA)
MEMBER (JUDICIAL)**