

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL**  
**West Zonal Bench AHMEDABAD**

**COURT NO. I**

**Appeal No. E/12538/2018 -SM**

[Arising out of Order-in-Appeal No. OIA-CCESA-SRT-APPEAL-PS-208-2018-18 dated 31.07.2018 passed by Commissioner (Appeal) of Central Excise & ST, Surat]

M/s. Atul Limited **: Appellant**

**vs.**

Commissioner of Central Excise & ST, Surat **: Respondent**

Appearance:

Shri Rakesh H. Shah, Sr. Manager for the Appellant  
Shri S.N. Gohil, Superintendent (AR) for the Respondent

**CORAM:**

**Hon'ble Mr. Ramesh Nair, Member (Judicial)**

**Date of Hearing/ Decision : 14.12.2018**

**Final Order No. A/12907 / 2018**

**Per : Ramesh Nair**

The amount involved is Rs. 59,678/-. As per second proviso to Section 35B (1), this Tribunal is not inclined to admit the appeal if the amount is less than Rs. Two lakh. Accordingly, the appeal is dismissed on monetary limit, without going into merits of the case.

*(Order dictated and pronounced in the open court)*

**Ramesh Nair**  
**Member (Judicial)**