

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

COURT NO. I

Appeal No. E/12855/2018 -SM

[Arising out of Order-in-Appeal No. OIA-BHV-EXCUS-000-APP-243-253-2018-19 dated 29.08.2018 passed by Commissioner (Appeal) of Central Excise & ST, Rajkot]

Shri Shabbir Haidarali Noorani : **Appellant**

vs.

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

Appearance:

None 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/12908 / 2018

Per : Ramesh Nair

The amount involved is Rs. 50,000/-. 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)