CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT NO.II

Service Tax Appeal No.70233 of 2021

(Arising out of Order in Appeal - 80-ST-Alld-2021, dated -04/03/2021 passed by Commissioner (Appeals) CGST, Allahabad)

M/s Deys Medical (U. P.) Pvt. Ltd. **.....Appellant**
(Plot No. A-8, Industrial Area Naini,
Prayagraj, Uttar Pradesh, 211010)

VERSUS

Commissioner, CGST & Service Tax, Allahabad
....Respondent
(38 M.G. Marg, Allahabad U.P.)

APPEARANCE:

Shri S. P. Ojha, Consultant for the Appellant
Ms. Chitra Srivastava Authorized Representative for the Respondent

CORAM: **HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO.-70712/2025

DATE OF HEARING : 13.10.2025
DATE OF DECISION : 13.10.2025

PER BENCH:

This appeal is directed against Order in Appeal - 80-ST-Alld-2021, dated -04/03/2021 passed by Commissioner (Appeals) CGST, Allahabad

2.0 We have heard Shri S.P. Ojha, Consultant for the Appellant and Mrs. Chitra Srivastava, Authorized Representative appearing for the Revenue.

3.0 We have gone through the case records and the arguments made during the course of hearing.

4.1 We find that in the appeal memo filed by the appellant [Form ST-5 at Sl. No.13 (i) & (iv)], the total disputed amount of service tax is involved to Rs.19,988/- & amount of penalty imposed is Rs.19,988/-. Hence, the total amount involved in the appeal is less than Rs.2 lakhs.

4.2 Section 35B(1) proviso-ii of Central Excise Act read with Section 83 of Finance Act, 1994, is reproduced below:-

> *"Provided further that] the appellate Tribunal may, in its discretion, refuse to admit an appeal in respect of an order referred to in clause (b) or clause (c) or clause (d) where-*
>
> *(i) in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved;*
> *or*
> *(ii) the amount of fine or penalty determined by such order, does not exceed [two lakh rupees]."*

4.3 As the total amount in dispute is less than Rs.2 lakhs, we do not find any reason to admit this appeal before this Tribunal. Accordingly, we hold that this appeal is not maintainable before the Tribunal.

5.0 Appeal is dismissed as not maintainable.

(Dictated & pronounced in open court)

(P. DINESHA)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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