CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
SCO 147-148, SECTOR 17-C, CHANDIGARH-160017

SINGLE MEMBER BENCH
Court-II
Appeal No.E/60937/2018-EX

(Arising out of OIA No.LUD-EXCUS-001-APP-803-18 dt.27.3.2018 passed by the Commissioner Central Goods & ST (Appeals), Chandigarh)

Date of hearing/Decision:30.08.2018

M/s. Ajnala Cooperative Sugar Mills Ltd **Appellant**

Vs.
Commissioner, Central Goods & Service Tax, Jallandhar **Respondent**

Present for the Appellant: None
Present for the Respondent: Shri M.S.Dhindsha, AR

Coram: Hon'ble Mr.Devender Singh, Member (Technical)

FINAL ORDER NO. 62663/2018

PER: DEVENDER SINGH

In the present appeal, the amount of disputed duty involved is Rs.17,697/- only. As the amount involved is less than Rs.2 lakh, the Tribunal has discretionary power not to entertain the appeal under proviso to Section 35B (1) of Central Excise Act, 1944. Therefore, the appeal is dismissed as non maintainable.

(order dictated and pronounced in the court)

(DEVENDER SINGH)
MEMBER (TECHNICAL)

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