

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

SINGLE MEMBER BENCH
Court-II

Appeal No.ST/60777/2018-SM

(Arising out of OIA No.JAL-EXCUS-001-APP—568-18
dt.12.3.2018 passed by the CCE (Appeals), Chandigarh)

Date of hearing/Decision:6.09.2018

M/s. Vishal Tools and Forgings Pvt.Ltd **Appellant**

Vs.

CCE & ST, Ludhiana **Respondent**

Present for the Appellant: Shri Harvinder Singh, Advocate
Present for the Respondent: Shri A.K.Saini, AR

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

FINAL ORDER NO. 62861/2018

PER: DEVENDER SINGH

In the present appeal, the amount of disputed Service Tax involved is Rs.26,405/- only. In a case where the amount of disputed tax 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, in exercise of the same, the appeal is dismissed as non maintainable.

(order dictated and pronounced in the court)

(DEVENDER SINGH)
MEMBER (TECHNICAL)

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