CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH
CHENNAI

Appeal No.ST/40131/2017

[Arising out of Order-in-Appeal No.TNL-ST-000-APP-149-2016 dated 14.12.2016 passed by Commissioner of Central Excise (Appeals-I), Coimbatore]

Plasweave Pvt. Ltd. — Appellant

Versus

Commissioner of Central Excise, Tirunelveli — Respondent

Appearance :

Shri M. Kannan, Advocate
For the Appellant

Shri R. Subramaniyan, AC (AR)
For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)

Date of hearing / decision : 16.04.2018

FINAL ORDER No. 41118 / 2018

Heard both sides. The dispute involved relates to levy of late fee of Rs.68,000/- under Section 70 of the Finance Act, 1944.

2. The amount involved in the above appeal is below Rs.2 lakhs. Proviso to Section 35B of Central Excise Act, 1944 as well as Section 129A of Customs Act, 1962 provide that the Tribunal may, in its discretion, refuse to admit an appeal if the amount involved in appeal does not exceed Rs.2 lakhs. Due to the huge pendency of cases and repeated adjournments of matters of small amount clogging the Board, it is deem fit to dispose the appeal below the amount of Rs.2 lakhs on the basis of monetary limit as stated in the above Section of the respective Acts.

3. It is however clarified that the appeal is dismissed only on monetary limit and that this order will not be a precedent on identical issue for higher amount. In the result, the appeal is dismissed both on the ground of monetary limits.

(dictated and pronounced in court)

(Sulekha Beevi C.S)
Member (Judicial)

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