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

C/80/2012

(Arising out of Order-in-Appeal C. Cus. No. 252/2012 dated 17.04.2012 passed by the Commissioner of Customs (Appeals), Chennai).

M/s. Parryware Roca Pvt. Ltd. Appellant

Vs.

CC (Air), Chennai Respondent

Appearance

Shri M.N. Bharathi, Advocate
for the Appellant

Shri A. Cletus, ADC (AR)
for the Respondent.

CORAM

Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **02.05.2018**

FINAL ORDER No. **41385/2018**

Per: Bench

The amount involved in the above appeal is below Rs.2.00 lakhs. Proviso to Section 35 B of the Central Excise Act, 1944 as well as Section 129 A 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.2.00 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.2.00 lakhs on the basis of monetary limit as stated in the above Section of the respective Acts.

2. 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. The appeal is dismissed on monetary limits.

(Order dictated and pronounced in the open court)

(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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