

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

Appeal Nos.ST/448/2011 & ST/449/2011

[Arising out of Order-in-Appeal Nos.25/2011 & 26/2011 both
dt. 28.04.2011 passed by Commissioner of Central Excise (Appeals), Salem]

K.G. Denim Ltd.

Appellant

Versus

Commissioner of Central Excise, Salem

Respondent

Appearance :

None

For the Appellant

Shri R. Subramaniyan (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 : 18.05.2018

FINAL ORDER No. 41531-41532 / 2018

Per Bench

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.

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.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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