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

Appeal No.ST/174/2011

[Arising out of Order-in-Appeal No.107/2010-ST dt. 13.12.2010 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore]

Prashanth Technical Institute Appellant

Versus

Commissioner of Central Excise & ST,
Coimbatore Respondent

Appearance :

None
For the Appellant

Shri K.P. Muralidharan, AC (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 : 26.06.2018

FINAL ORDER No. 41874 / 2018

Per Bench

None appeared for the appellant despite notice and repeated adjournments.

2. The amount involved in the above appeal is less than Rs.55,000/-. 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 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 non-prosecution as well as on monetary limits.

(dictated and pronounced in court)

(Madhu Mohan Damodhar)
Member (Technical)

(Sulekha Beevi C.S)
Member (Judicial)

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