

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

Appeal No. E/41649/2018

(Arising out of Order-in-Appeal No.2/2018 dated 17.1.2018 passed by the Commissioner of GST & Central Excise (Appeals), Coimbatore)

M/s. Kalimarks

Appellant

Vs.

Commissioner of GST & Central Excise
Tirunelveli

Respondent

Appearance

Shri P. Vishwakumar, Chartered Accountant for the Appellant
Shri L. Nandakumar, AC (AR) for the Respondent

CORAM

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

Date of Hearing / Decision: **12.12.2018**

Final Order No. **43079 / 2018**

The above appeal is filed by the appellant against the rejection of refund claim.

2. On perusal of the records, it is seen that the amount involved is only Rs.74,196/-. As per the provisions of Section 35B of Central Excise Act, 1944, the amount involved being below Rs.2 lakhs, the appeal is dismissed on the ground of monetary limit.

(Dictated and pronounced in open court)

(Sulekha Beevi C.S.)
Member (Judicial)

Rex