

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL
SOUTH ZONAL BENCH AT CHENNAI
[COURT : Single Member 3 B3]**

Appeal No.: E/40046/2018

[Arising out of Order-in-Appeal No. 266/2017 dated
09.10.2017 passed by the Commissioner of G.S.T. &
Central Excise (Appeals), Coimbatore]

M/s. Sowbaghya Enterprises Pvt. Ltd., : **Appellant**
32A, North Usman Road, T. Nagar,
Chennai – 600 017

Versus

The Commissioner of G.S.T. & Central Excise, : **Respondent**
Coimbatore Commissionerate

Appearance:-

Shri. G. Natarajan, Advocate
for the Appellant

Shri. L. Nandakumar, AC (AR)
for the Respondent

CORAM:

Hon'ble Shri P. Dinesha, Member (Judicial)

Date of Hearing/Decision: **19.12.2018**

Final Order No. 43127 / 2018

The only dispute is against the imposition of penalty of Rs. 20,000/- under Rule 26(1) of the Central Excise Rules, 2002.

2. The disputed amount is very small and therefore, provision of Section 35B of the Central Excise Act squarely applies and hence the appeal is treated as dismissed.

(Dictated and pronounced in open court)

Sdd

(P. Dinesha)
Member (Judicial)