

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

E/54/2008

(Arising out of Order-in-Appeal No. 83/2007 dated 31.10.2007
passed by the Commissioner of Central Excise (Appeals),
Coimbatore)

M/s. Sanchez Healthcare Pvt. Ltd.

Appellant

Vs.

CCE, Coimbatore

Respondent

Appearance

None for the Appellant

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

CORAM

Hon'ble Shri D.N. Panda, Judicial Member

Hon'ble Shri Madhu Mohan Damodhar, Technical Member

Date of Hearing / Decision: **06.03.2017**

Final Order No. 40397/2017

Per D.N. Panda

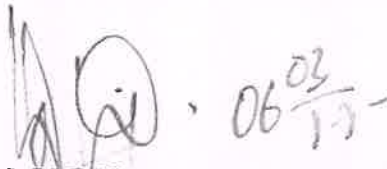
None present for the appellant.

2. This appellant has faced a penalty of Rs.35,000/- in terms of order of adjudication dated 17.4.2006. Learned Commissioner (Appeals) found this appellant to be an abettor in commitment of the offence of evasion. This comes out from para 11.6 of his order.



3. Added to ^{the above,} in view of negligible amount of penalty amount, we find it unproductive and waste of time of the Tribunal to hear this appeal when appeals involving crores of rupees of demand are pending. Accordingly, appeal is dismissed on pecuniary jurisdiction.

(Dictated and pronounced in open court)

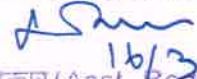

(MADHU MOHAN DAMODHAR)
Technical Member


(D.N. PANDA)
Judicial Member

Rex



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अपील अधिकारम / (CESTAT)
चन्नै / Chennai