

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

C/323/2009

(Arising out of Order-in-Appeal No. 63/2009 (C.Ex) dated
21.07.2009 passed by the Commissioner of Customs and Central
Excise (Appeals), Trichy)

M/s. The Mehta Industries : Appellant

Vs.

CC, Tuticorin : Respondent

Appearance

None
for the appellants

Shri A. Cletus, ADC
for the Respondent.

CORAM :

Hon'ble Ms. Sulekha Beevi, Member (Judicial)
Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of Hearing/Decision: **22.08.2017**

FINAL ORDER Nos. 41770/2017

Per Bench

The above appeal came up for hearing today as per the published list. Today there is no appearance on behalf of the appellant nor is there any request for adjournment. It is inferred that appellants are not interested to pursue the appeal.

2. Ld. AR, Shri A. Cletus, ADC, appeared on behalf of the Revenue and submits that the amount involved in this appeal is



less than Rs. 2 lakhs and hence the appeal may be dismissed on pecuniary grounds.

3.1 On perusal of records it is seen that 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.

3.2. 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. As also it may be mentioned that as per the maxim VIGILANTIBUS ET NON DORMIENTIBUS JURA SUBVENIUNT, law helps those who are vigilant and not those who go to sleep. Therefore it is inferred that appellants are not interested to pursue the appeal and the appeal is dismissed for non-prosecution also.

(Order pronounced in the open Court)



(MADHU MOHAN DAMODHAR)
MEMBER (TECHNICAL)



(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

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