IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 40259 of 2016

(Arising out of Order-in-Appeal No. No.320/2015 (STA-II) dated 26.11.2015 passed by the Commissioner of Service Tax (Appeals-II), Chennai)

Tamilnadu Power Finance and Infrastructure Development Co Ltd **...Appellant**
No.490/3-4 Anna Salai, Nandanam,
Chennai 600 035.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai Outer Commissionerate
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road,
Anna Nagar, Chennai-600 040.

APPEARANCE:
For the Appellant : Shri. M.N. Bharati, Advocate
For the Respondent : Shri. N. Satyanarayana, Authorised Representative

CORAM :

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER No.41235/2025

DATE OF HEARING: 03.11.2025
DATE OF DECISION:03.11.2025

Per M. Ajit Kumar

The Learned Authorised Representative Shri N. Satyanarayana stated that the amount involved in the present case is less than Rs. 10,000/- and pertains to the appellant availing credit on common inputs used for both taxable and non-taxable services. Therefore, he submitted that the appeal may be dismissed in view of the discretion available to the tribunal under the second proviso to Section 35B of the Central Excise Act 1944.

2. The Learned Counsel for the appellant, Shri M.N. Bharati, raised no objection to this submission.

3. We find that the issue involved in the appeal relates to credit of duty utilised towards payment of duty and does not relate to the rate of duty of excise or the value of the goods for purpose of assessment. Accordingly, based on the submissions made, the appeal is rejected under Section 35B of the Central Excise Act 1944.

(Order dictated and pronounced on 03.11.2025)

(AJAYAN T.V.)
Member (Judicial)

(M. AJIT KUMAR)
Member (Technical)

psd