IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, NEW DELHI, PRINCIPAL BENCH, COURT NO. IV

Appeal No. ST/1844/2011 [SM]

[Arising out of Order in Appeal No. OIA- IND/CEX/000/APP/177/2011 dated 03.05.2011 passed by the Commissioner (Appeals), Central Excise & ST, Indore]

MPPKVV Co. Limited ….Appellant

vs.

Commissioner of Central Excise & S.T., Indore ….Respondent

Appearance:

Rep by. Ms. Priyanka Goel, Advocate for the Appellants
Rep by. Shri Dharam Singh, Advocate for the Respondents

CORAM:

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing : 24.01.2017

FINAL ORDER NO. 50502/2017 - CU (SM)

Per V. Padmanabhan

The present appeal has been filed against the Order-in-Appeal No. IND/CEX/000/APP/177/2011 dated 03.05.2011 passed by Commissioner (Appeals), Central Excise & ST, Indore.

2. Shri Dharam Singh, ld. DR submits that the total disputed amount of service tax in the present case is Rs. 52,434/-, which is far less than the amount of Rs. 2 Lakhs as specified in 35B(1), second proviso, read with section 86 of Finance Act, 1994. In terms of the

above provisions of the Central Excise Act, I find that the appeal is not maintainable. Accordingly, the appeal is dismissed.

[Dictated and pronounced in the open Court]

(V.Padmanabhan)
Member (Technical)

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