

West Block No.2, R.K.Puram, New Delhi

Date of hearing/decision: 25.01.2017

[Arising out of the Order-in-Appeal No. 37/KAM-Commr/2015-9149, dated 25.06.2015 passed by the Commissioner of Central Excise, New Delhi]

 V_S

C.C.E. New Delhi (Prev.) ... Respondent

Appearance:

Present Shri B.B. Sharma, Advocate for the appellant
Present Shri K. Poddar, DR for the respondent

**Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Technical Member**

Per Justice (Dr.) Satish Chandra:

The present appeal is filed against the order in original no. 37/2015 dated 25.06.2015 wherein the penalty of Rs.2 lakhs was imposed. Being aggrieved the appellant has filed the present appeal.

2. Heard Shri B.B. Sharma, Advocate for the appellant and Shri K. Poddar, DR for the respondent.

3. The Ld. Counsel submits that as per the clause (iii) to Second Proviso to Section 129A of the Customs Act, 1962, the appeal is not maintainable where the amount of penalty does not exceed Rs.2 lakhs.

4. After hearing both the parties and also going through the written submissions of the Ld. Counsel, we hold that the appeal filed by the appellant is dismissed as non maintainable.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu