

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI
COURT-I**

Date of Hearing/Decision :**13.02.2017**

Appeal No. ST/3608/2012 -(DB)

[Arising out of the Order in Appeal No. 167/S.Tax/D-II/2012 dated 11.09.2012
passed by Commissioner (Appeals) Central Excise, Delhi]

Harvel Irrigations Pvt. Limited ... Appellants

vs.

Commissioner of Central Excise & S.T., Delhi ... Respondent

Appearance:

Rep. by Shri Sudhir Malhotra, Advocate for the appellant

Rep. by Shri Ranjan Khanna, DR for the respondent

Coram: Hon'ble Mr. Justice (Dr.) Satish Chandra, President

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

Final Order No. 51863/2017 -ST (DB)

Per Justice Dr. Satish Chandra

The present appeal is filed against the OIA No. 167/S.Tax/D-II/2012 dated 11.09.2012.

2. It may be mentioned that as per Section 35F, proviso (ii), if the amount involved is less than Rs. 2 Lakh, the appeal is not maintainable. In the present appeal, the amount involved is only Rs. 40,505/- and hence, the appeal is not maintainable.

3. In the result, the appeal is dismissed as not maintainable.

[Order dictated & pronounced in open court]

(V. Padmanabhan)
Member (Technical)

(Justice Dr. Satish Chandra)
President