CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 17.03.2017

Customs Appeal No. 52071 of 2015
(Arising out of order- in- appeal No. CC(A) CUS/130/2015 dated 09.02.2015 passed by the Commissioner of Customs (Appeals), New Delhi).

M/s Vaish Brothers Appellant

Vs.

CC, New Delhi Respondent

Appearance:
Sh. Piyush Kumar, Advocate for the appellant
Sh. K. Poddar, AR for the Respondent

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

F. O. No. 52548/2017

Per: **Justice (Dr.) Satish Chandra**:

The present appeal is filed against the order- in- appeal No. CC(A) CUS/130/2015 dated 09.02.2015, passed by the Commissioner of Customs (Appeals), New Delhi.

2. The sole grievance of the appellant in the present appeal is regarding penalty of Rs.65,407.50 and further penalty of Rs. 50,000/- which comes to Rs.1,15,407/-.

3. Heard Shri Piyush Kumar, ld. Advocate for the appellant and Shri K. Poddar, ld. AR for the Revenue.

4. After hearing both sides and on perusal of record, it appears that Section 129A proviso (iii) of the Customs Act, 1962 provides that appeal may not be heard by the Tribunal where the amount of fine or penalty does not exceed rupees two lakhs. In the instant case, the penalty is below the prescribed limit. Hence, we decline to hear the appeal.

5. In the result, appeal filed by the appellant is dismissed *in liminie*.

(Dictated and pronounced in the open Court).

(V. Padmanabhan) (Justice (Dr.) Satish Chandra)
Member (Techical) President

Pant