

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi - 110 066.**

Date of Hearing/Decision: 29.3.2017

Appeal No. E/3675/2012-DB

(Arising out of Order-in-Appeal No. 90(RDN)CE/JPR-I/2012 dated 6.8.2012 passed by the Commissioner, Central Excise, Jaipur)

Rajshree Alloys India Ltd.(formally known as) Appellant
Shree Silica Products Pvt. Ltd.

Vs.

CCE, Jaipur Respondent

Appearance

None - for the appellant

Shri H.C. Saini, D.R. - for the respondent

CORAM: Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. Ashok K. Arya, Member (Technical)

Final Order No. 52684/2017

Per Justice Dr. Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 90/2012 dated 6.8.2012.

2. The appellant was engaged in the manufacture of MS ingots. During the period 1.1.1998 to 31.5.1998, there was short payment of duty to the tune of Rs.49,663/- for which after issuing the show cause notice, duty was demanded by the department. Being aggrieved, the appellant has filed the present appeal.

3. Notice sent by the Registry has returned unserved. Regarding the vakalatnama filed by Shri Bipin Garg, Shri Kumar Vikram, submits that they have no instructions from their client to argue the case.

4. By considering the facts and circumstances of the case, it may be mentioned that as per Section 35B of Second Proviso, the appellate Tribunal may, in its discretion refuse to admit an appeal where the disputed amount of duty does not exceed to Rs. 2 lakhs. At the relevant time, this was Rs.50,000/-. In the instant case, the amount involved is less than Rs. 50,000/-.

5. In view of the above, Tribunal declined to entertain the appeal.

6. In the result, the appeal filed by the appellant is dismissed *in limine* as not maintainable.

(Dictated & pronounced in the open court)

(ASHOK K. ARYA)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

RM