

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Date of Hearing/Decision:17.04.2017

Service Tax Appeal No.4095/2012 (DB)

[Arising out of Order-in-Appeal No.215(RDN)ST/JPR-I/2012 dated 27.09.2012
passed by the Commissioner of Customs & Central Excise, Jaipur-I]

M/s.Flair Filtration Pvt.Ltd.

Appellants

Vs.

CCE, Jaipur-I

Respondent

Appearance:

Rep. by Shri Alok Kothari, Advocate for the appellant.

Rep. by Shri Sanjay Jain, DR for the respondent.

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

Final Order No.52923/2017

Per Justice Dr. Satish Chandra

This appeal has been filed against the order-in-appeal no.215(RDN)ST/JPR-I/2012 dated 27.09.2012 passed by the Commissioner of Customs & Central Excise, Jaipur-I.

2. In the instant case, the amount involved is Rs.53,024/-. It is noted that as per second proviso to Section 35 B of the Central Excise Act,1944 (which is also applicable in the instant case), the Tribunal may refuse to admit the appeal, where the tax amount is less than Rs.2 lakhs. In the instant case, the amount involved is below the prescribed limit.

3. In the result, the appeal is dismissed in limine.

[Order dictated & pronounced in open court]

(Justice Dr. Satish Chandra)
President

(B. Ravichandran)

Ckp.

Member (Technical)

