

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –I

Service Tax Appeal No.ST/51559/2014- Cus.[DB]

[Arising out of Order-in-Appeal No.268-269 (OPD)ST/JPR-II/2013 dated 24.10.2013 passed by the Commissioner, Central Excise (Appeals), Jaipur-II]

Nitin Spinners Ltd.

...Appellant

Vs.

C.C.E. & S.T., Jaipur-I

... Respondent

Present for the Appellant : Mr.Kumar Vikram, Advocate.

Present for the Respondent: Mr.Ranjan Khanna, D.R.

**Coram: HON'BLE JUSTICE (DR.) SATISH CHANDRA, PRESIDENT
HON'BLE MR. B.RAVICHANDRAN, MEMBER (TECHNICAL)**

Date of Hearing/Decision: 18/04/2017

Final ORDER No.53000/2017

PER: JUSTICE (DR.) SATISH CHANDRA

The appeal is filed against Order in-Appeal No.268-269 (OPD)ST/JPR-II/2013 passed by the Commissioner, Central Excise (Appeals), Jaipur-II.

2. In the present appeal the appellant has claimed refund of Rs.18,700/-. It may be mentioned 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 amount is less than Rs. 2 lakhs. In the instant case, the amount is below the prescribed limit. Hence, we decline to entertain the appeal.

3. In view of above, the appeal filed by the appellant is dismissed in limine.

[Dictated and pronounced in the open Court]

(B. RAVICHANDRAN)
MEMBER (TECHNICAL)

(JUSTICE (DR.) SATISH CHANDRA)
PRESIDENT

Anita