

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/51437/2014- Cus.[DB]

[Arising out of Order-in-Appeal No. 272 (CB) ST/JPR-II/2011 dated 30/05/2011 passed by the Commissioner (Appeals), Central Excise, Jaipur-II].

Yash Motors

...Appellant

Vs.

C.C.E. & Jaipur-II

... Respondent

Present for the Appellant : None

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.53008/2017

PER: JUSTICE (DR.) SATISH CHANDRA

The present appeal is filed against the Order-in-Appeal No.272 (CB) ST/JPR-II/2011 dated 30/05/2011 passed by the Commissioner (Appeals), Central Excise, Jaipur-II.

2. Shri Bipin Garg, Id. Counsel has withdrawn his Vakalatnama earlier, so fresh notice was sent to the appellant

to make an alternate arrangement. In spite of notice, there is no response on behalf of the appellant nor has any adjournment request been filed.

3. It is noticed that in the present appeal, the amount involved is Rs.32,926/- only. It may be mentioned that as per second proviso to Section 35 B of the Central Excise Act, 1944 (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.

4. 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