

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-DB

COURT –I

Excise Appeal No.E/55703/2014-[DB]

[Arising out of Order-in-Appeal No. 113/RPR-I/2014 dated 19.05.2014
passed by the Commissioner (Appeals-I), Raipur].

S. P. Industries

...Appellant

Vs.

C.C.E. & S.T., Raipur

... Respondent

Present for the Appellant : None (Request on merit)

Present for the Respondent: Mr. M.R. Sharma, D.R.

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

Date of Hearing/Decision: 09/06/2017

FINAL ORDER NO. 53814 /2017

PER: JUSTICE (DR.) SATISH CHANDRA

The appeal is filed against Order in-Appeal No. 113/RPR-I/2014 dated 19.05.2014 passed by the Commissioner (Appeals), Raipur.

2. In the present appeal, the amount involved is less than Rs.2.00 Lakhs (amount involved in this appeal is Rs. 19,148/-). 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. Since the amount involved in this case is below the prescribed limit, 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]

(V. PADMANBHAN)
MEMBER (TECHNICAL)

(JUSTICE (DR.) SATISH CHANDRA)
PRESIDENT

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