

**IN THE CUSTOMS, EXCISE AND SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, COURT NO. I**

Excise Appeal No. 54907 of 2014

[Arising out of Order-in-Appeal No. 107/2014 dated 09.06.2014
passed by the Commissioner of Customs, Central Excise and Service
Tax002C Indore, Madhya Pradesh]

M/s. Laxmi Solvex Pvt. Ltd.

Appellant

Vs.

**Commissioner of Central Excise
Indore**

Respondent

Appearance:

None Advocate for the Appellants

Shri M R Sharma, DR for the Respondent

CORAM:

Hon'ble Mr. Justice (Dr.) Satish Chandra, President

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Date of Hearing/ Decision: 07.06.2017

FINAL ORDER NO. 54344 /2017

Per: Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No.
107/2014 dated 09.06.2014.

2. List revised. None is present on behalf of the appellant. No adjournment request is on record. From the record, it appears that notices of hearing were served upon to the appellant from time to time but there was no response on the part of the assessee.

3. On perusal of the record, it also appears that the present appeal has been filed for the demand of Rs. 1,30,224/-. It may be mentioned that as per Section 35B second proviso of the Central Excise Act, 1944, the Tribunal may refuse to entertain any appeal where the amount does not exceed Rs.2 lakh. As in the instant case, the amount is below Rs. 2 lakh, we decline to entertain the appeal.

4. In the result, the appeal is dismissed being not maintainable.

(Dictated and pronounced in the open Court)

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

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