

West Block No.2, R.K.Puram, New Delhi

Date of hearing: 28.06.2017

[Arising out of the Order-in-Appeal No. 150(VC)ST/JPR-I/2013 dated 09.10.2013 passed by the Commissioner of Central Excise, Jaipur]

Vs.

Appearance:

Present Shri Sanjay Jain, DR for the respondent

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

2. Shri Bipin Garg has withdrawn his vakalatnama, so on 06.02.2017 the bench has directed the registry to issue the fresh notice by speed post to the appellant to make an alternative arrangement. The registry has sent the notice twice which have been returned and even today in the revised list, none appeared nor any application for adjournment is on record.

3. It shows that the appellant is not serious to pursue his case.
4. Further, in the instant case, the demand is for Rs.28418/- (Rs. Twenty eight thousand four hundred and eighteen only). As per section 35 B second proviso of the Central Excise Tariff Act 1985, the Tribunal can refuse to hear the appeal where the demand is less than Rs. 50,000/- (now Rs. 2 lakhs). In the instant case also, the demand is less than Rs. 50,000/-.
5. In the above scenario, the Tribunal refused to exercise its jurisdiction and hence, the appeal is non maintainable.
6. In the result, appeal filed by the appellant is dismissed.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu