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

Service Tax Appeal No. 55142 of 2013

[Arising out of Order-in-Appeal No. IND/CEX/000/APP/297/2012 dated 25.9.2012 passed by the Commissioner of Central Excise & Service Tax (Appeals), Indore]

M/s. Beryl Drugs Ltd. **Appellant**

Vs.

Commissioner of Central Excise & Service Tax, Indore **Respondent**

Appearance:

Shri Manish Saharan, Advocate for the Appellants
Shri K Poddar, AR for the Respondent

CORAM:

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

Date of **Hearing/ Decision: 04.07.2017**

FINAL ORDER NO. 55008 /2017

Per: V. Padmanabhan:

The present appeal is filed against the Order-in-Appeal No. 297/2012 dated 25.09. 2012.

3. On perusal of the record, it also appears that the present appeal has been filed for the demand of Rs. 55,160/-. 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)

ss