

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI**

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 54625 of 2014

(Arising out of Order-in-Appeal No. 196(OPD)CE/JPR-II/2013 dated 29.11.2013 passed by the Commissioner of Customs & Central Excise (Appeals), Jaipur-II)

DATE OF HEARING : 18.07.2017

DATE OF DECISION : 18.07.2017

M/s S.S. Moulder Rajasthan

Appellants
(Rep by NONE)

VERSUS

CCE, Jaipur-II

Respondent
(Rep. by Sh. M.R. Sharma, DR)

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

FINAL ORDER NO. 55479/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

On 12.04.2017, Shri Bipin Garg, learned counsel, has withdrawn his Vakalatnama and, therefore, notice was issued to the assessee-Appellants for making alternative arrangement. The matter was listed on 15.05.2017. But none appeared on behalf of the assessee-Appellants. Again the case was listed on 19.06.2017. But, in spite of notice, none appeared. Again, the registered notice was issued for today which has not returned. Today, when the case is called, neither anybody appeared for the assessee-Appellants nor

there is any application for adjournment. Under Section 35B of the Central Excise Act, 1944, the Tribunal may refuse to entertain an appeal where the amount does not exceed Rs. 2 lacs.

2. In the instant case, the amount involved is Rs 1,42,127/-, which is certainly below the prescribed limit of Rs. 2 lacs. Hence, the appeal is not maintainable.

3. In the result, the appeal filed by the assessee-Appellants is dismissed as not maintainable.

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT