# CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

**COURT-I**

**Date of hearing: 06.09.2017**

**Appeal No. E/50127/2015-EX[DB]**

[Arising out of the Order-in-Appeal No. 78/SLM/CE/JPR-I/2014 dated 10.10.2014, passed by the Commissioner of Central Excise, Jaipur]

M/s. Plt Industries Pvt. Ltd. … Appellant

Vs.

C.C.E. & S.T. Jaipur-I ... Respondent

Appearance:

Present Shri Prashant Kumar, Advocate for the appellant
Present Shri M.R. Sharma, DR for the respondent

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

**FINAL ORDER No. 56498/2017**

Per Justice (Dr.) Satish Chandra:

The present appeal has been filed against the order in Appeal No. 78/2014 dated 10.10.2014.

2. Heard Shri Prashant Kumar, Advocate for the appellant and Shri M.R. Sharma, DR for the respondent.

3. After hearing both the sides and on perusal of the record, it appears that in the instant case, the tax effect is only Rs.62,902/- with equal amount of penalty.

4. It may be mentioned that as per section 35 (B) proviso (ii) of Central Excise Act 1944, the Tribunal can refuse to entertain the appeal where the tax effect is less than Rs. 2 lakhs.

5. Certainly in the instant case, the tax effect is less than Rs. 2 lakhs.

6. Hence, the appeal is non maintainable. In the result, appeal filed by the appellant is dismissed as *in limine*.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu