

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 11.09. 2017

Customs Appeal No. 50804/ 2017

(Arising out of order in appeal No. CC(A)CUS/D-II/ICD/IMP/70/2017 dated 08.02.2017 passed by the Commissioner of Customs (Appeals), New Delhi).

CC (ICD), New Delhi

Appellant

Vs.

M/s Texel Global Pvt. Limited

Respondent-assessee

Appearance:

Sh. P. Juneja, AR for the Revenue

Sh. A. K. Sharma & Sh. R. K. Jain, Advocates for the assessee

Coram:

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

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

Final Order No. 56509/2017

Per: **Justice (Dr.) Satish Chandra:**

The present appeal is filed against order in appeal No. CC(A)CUS/D-II/ICD/IMP/70/2017 dated 08.02.2017 passed by the Commissioner of Customs (Appeals), New Delhi. The period of dispute is 29.11.2016.

2. In the present appeal, the tax amount involved less than Rs.2.00 lakhs. It may be mentioned that as per second proviso to Section 35B of the Central Excise Act, 1944 (which is also applicable in the instant case), the Tribunal may refuse to admit the appeal, where the amount is less than Rs. 2 lakhs. Since the amount involved in this case is below the prescribed limit, we decline to entertain the appeal.

3. In view of above, the appeal filed by the appellant is dismissed *in limine*.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

