

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

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal Nos. 54218-54219 of 2014

(Arising out of Order-in-Original No. 48-50/2014 dated 11.04.2014 passed by the Commissioner of Central Excise (Appeals), New Delhi)

DATE OF HEARING : 13.09.2017

DATE OF DECISION : 13.09.2017

Jai Prakash Sharma
Balbir Prasad Gupta

....

Appellants

(Rep. by Ms. Priyanka Goel, Adv.)

VERSUS

CC, New Delhi

.....

Respondent

(Rep by Sh. H.C. Saini, DR)

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

FINAL ORDER NO. 56569-56570/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

Both sides have agreed that in each of the Appeal the tax effect is less than Rs. 2 lacs.

2. From the record, we find that, certainly, the demand involved is less than Rs. 2 lacs. So, we decline to adjudicate the appeals. Thus, as per the proviso to Section 35-B of the Central Excise Act, 1962, the appeals are not maintainable.

3. In the result, the appeals filed by the assessee-Appellants is dismissed *in limine*.

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT