

S. T. Appeal No. 51199 of 2014

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

Date of hearing/decision: 15.09.2017

S. T. Appeal No. 51199 of 2014

(Arising out of order-in-appeal No. 136(VC) ST/JPR-I/2013 dated 25.09.2013 passed by the Commissioner (Appeals), Central Excise, Jaipur).

M/s Acme (Urbashi Pumps) Engineers Pvt. Ltd. Appellant

Vs.

CCE, Jaipur-I Respondent

Appearance:

None for the appellant
Sh Ranjan Khanna, AR for the respondent

Coram:

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

Final Order No. 56603/2017

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

List revised. None present on behalf of the appellant

The present appeal is filed against the order-in-appeal No. 136(VC) ST/JPR-I/2013 dated 25.09.2013 passed by the Commissioner (Appeals), Central Excise, Jaipur.

2. None appeared on behalf of the appellant nor any application for adjournment request is filed

3. After hearing ld. AR for the Revenue, it appears that the total demand in the present appeal is Rs. 35,614/- with equal penalty.

4. It may mention that as per proviso to Section 35-B of the Central Excise Act which is applicable to the service tax also, the appeal cannot be entertained by the Tribunal where the tax demand is below Rs. 2 lakhs.

5. In view of above, we decline to entertain the appeal, the same is not maintainable.

6. In the result, 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