

Date of hearing/decision: 25.09. 2017

(Arising out of order in appeal No. CC(A)CUS/GENERAL/149/2016 Dated 17.03.2016 passed by the Commissioner of Customs (Appeals), New Delhi).

Vs.

CC, New Delhi Respondent

None for the assessee
Sh. Govind Dixit, A. R. for the Revenue

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

Final Order No. 56774/ 2017

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

The present appeal is filed against the order in appeal No. CC(A)CUS/GENERAL/149/2016 dated 17.03.2016 passed by the Commissioner of Customs (Appeals), New Delhi.

2. List revised. None is present on behalf of the appellant nor any adjournment request is available on record inspite of notice.

3. It may be mentioned that as per 2nd proviso to Section 129A of the Customs Act, 1962, the Tribunal can refuse to entertain the appeal where the tax effect is less than Rs. 2 lakhs.

4. Certainly, in the instant case, the tax effect is less than Rs. 2 lakh. Hence, the appeal is non maintainable.

5. In the result, appeal filed by the appellant is dismissed as *in liminie*.

(Dictated and pronounced in the open Court).

(V. Padmanabhan)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant

