CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

COURT-I

Date of hearing: 18.09.2017

Application No. C/COD/50679/2017
Appeal No. C/51412/2017-CU[DB]

[Arising out of the Order-in-Appeal No. APPL/DLH/CUS/IMPORT/ICD/TKD/190/15 dated 31/03/2017, passed by the Commissioner of Central Excise, New Delhi]

M/s. Shitiz Overseas ... Appellant

Vs.

C.C.E. New Delhi (ICD TKD) ... Respondent

Appearance:

Present Shri Sadashiv Dadheech, Advocate for the appellant
Present Shri P. Juneja, DR for the respondent

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

FINAL ORDER No. 56990/2017

Per Justice (Dr.) Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 326/15 dated 31/03/2017.

2. Heard Shri Sadashiv Dadheech, Advocate for the appellant and Shri P. Juneja, DR for the respondent.

3. Both the parties have agreed that the amount involved in the appeal is less than Rs. 2 lakhs. Needless to mention 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.

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

5. Hence, the appeal is non maintainable. In the result, appeal filed by the appellant is dismissed as *in limine*. COD is also disposed of.

[Dictated and Pronounced in the open court]

(V. Padmanabhan)
Technical Member

(Justice Dr. Satish Chandra)
President

Bhanu