CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 50160 of 2014

(Arising out of Order-in-Appeal No. 140/CE/DLH/2013 dated 19.09.2013 passed by the Commissioner (Appeals), Central Excise, New Delhi)

DATE OF HEARING : 05.10.2017
DATE OF DECISION : 05.10.2017

M/s Pharma Printers …. **Appellants**
(Rep. by NONE)

VERSUS

CCE, New Delhi …. **Respondent**
(Rep by Sh. M.R. Sharma, DR)

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

FINAL ORDER NO. 57071/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the 140/CE/DLH/2013 dated 19.09.2013 passed by the Commissioner (Appeals), Central Excise, New Delhi.

2. List revised. None is present for the assessee-Appellants. It may be mentioned that as per proviso (ii) to Section

35-F of the Central Excise, 1944, the Tribunal can decline to entertain the appeal if the tax effect is less than Rs. 2 lacs.

3. In the instant case, certainly, the demand is less than Rs. 2 lacs. So, we decline to adjudicate the appeal. Thus, the appeal is not maintainable.

4. In the result, the appeal filed by the assessee-Appellants is dismissed *in limine.*

(Dictated & pronounced in the open court)

(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE Dr. SATISH CHANDRA)
PRESIDENT

Golay