IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 8.11.2017

Appeal No. E/1414/2011-SM

(Arising out of Order-in-Appeal No. 22/CE/DLH/2011 dated 9.3.2011 passed by Commissioner of Central Excise (Appeals), Delhi-I)

M/s Kalinga Cable Company — Appellant

Vs.

CCE, Delhi-I — Respondent

<u>Appearance</u>

Shri Parth Mullick, Advocate - for the appellant

Shri K. Poddar, D.R. - for the respondent

CORAM: **Hon'ble Mr. Justice (Dr.) Satish Chandra, President**

Final Order No. 57844/2017

Per Justice Dr. Satish Chandra:

The present appeal is filed against the Order-in-Appeal No. 22/2011 dated 9.3.2011.

2. The duty demand is only for Rs.30,124/-. It may mention that as per the Third proviso to Section 35B of the Central Excise Act, 1944, the Tribunal can decline to adjudicate the matter where duty demand less than is Rs.2 lakhs.

3. Certainly, in the instant case, the demand is below the prescribed limit. Hence, I decline to entertain the appeal. Thus, the appeal is not maintainable.

4. In the result, appeal filed by the appellant is dismissed *in limine.*

(Dictated & pronounced in open Court)

(Justice Dr. Satish Chandra)
President

RM