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

**Date of Hearing/Order: 10.11.2017**

## Appeal No. E/50342/2017-SM

(Arising out of Order-in-Appeal No. BHO-EXCUS-001-APP-514-16-17 dated 20.12.2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Bhopal)

M/s Kach Motors Pvt. Ltd. Appellant

Vs.

CCE, Indore Respondent

**Appearance**

Shri Surbhi Sinha, Advocate - for the appellant

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

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

## Final Order No. 57936/2017

**Per Justice Dr. Satish Chandra:**

The present appeal is filed against the Order-in-Appeal No. 514/2016-17 dated 20.12.2016.

2. Heard Ms. Surbhi Sinha and Shri K. Poddar, ld. Counsels for the parties.

3. From the record, it appears that in the instant appeal, the demand of duty is only for Rs.38,630/-. It may mention that as per

the proviso to Section 35B of the Central Excise Act, 1944, the Tribunal can decline to adjudicate the matter where duty demand is less than 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