CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH - COURT NO. 1

Excise Appeal No. 51116 of 2017

(Arising out of Order-in-Appeal No. BHO-EXCS-002-APP-012-17-18 dated 05.04.2017 passed by the Commissioner of Central Excise (Appeals), Bhopal**)**

DATE OF HEARING : 15.11.2017
DATE OF DECISION : 15.11.2017

M/s Vandana Global Ltd. … Appellants
(Rep by Ms. Surbhi, Adv.)

VERSUS

CCE&ST, Raipur …. Respondent
(Rep. by Sh H.C. Saini, DR)

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

FINAL ORDER NO. 57979/2017

PER JUSTICE (Dr.) SATISH CHANDRA :

The present appeal is filed by the assessee-Appellants against the Order-in-Appeal No. BHO-EXCS-002-APP-012-17-18 dated 05.04.2017 passed by the Commissioner of Central Excise (Appeals), Bhopal.

2. Both sides have agreed that in the instant case the demand involved is of Rs. 66,907/- (Rupees Sixty Six Thousand Nine Hundred & Seven only).

3. It may be mentioned that as per the proviso (ii) to Section 35-B of the Central Excise Act, 1944, the Tribunal can decline to entertain an appeal where the demand, fine or penalty is less than Rs. 2 lacs. Certainly, in the present appeal the demand is less than Rs. 2 lacs. When it is so, then 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)

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(V. PADMANABHAN)
MEMBER (TECHNICAL)

(JUSTICE (Dr.) SATISH CHANDRA)
PRESIDENT

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