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

COURT NO. IV

DATE OF HEARING : 20/11/2017.
DATE OF DECISION : 20/11/2017.

Service Tax Appeal No. 501 of 2011

[Arising out of the Order-in-Appeal No. 457-464 (CB)/ST/JPR-II/2010 dated 10/12/2010 passed by The Commissioner (Appeals), Jaipur.]

M/s Evergreen International Ltd. Appellant

Versus

CCE, Jaipur – II Respondent

Appearance

None – for the appellant.

Shri R.K. Manjhi, Authorized Representative (DR) – for the Respondent.

CORAM: **Hon'ble Shri S.K. Mohanty, Member (Judicial)**
Hon'ble Shri B. Ravichandran, Member (Technical)

Final Order No. 58082/2017 Dated : 20/11/2017

Per. S.K. Mohanty :-

None appeared for the appellant despite notice. Heard the learned AR for the Revenue and perused the appeal record.

2. Denial of refund claim amounting to Rs. 15,509/- is the subject matter of present dispute. Section 35B of the Central Excise Act, 1944, as made applicable to Section 86 (7) of the

Finance Act, 1994 provides the discretion to the Tribunal for not entertaining the appeal, where the amount involved is less than Rs. 50,000/-. Since, the amount involved in the present appeal is only Rs. 15,509/- and considering the fact that there are large number of appeals pending before the Tribunal for disposal, we are of the view that statutory provisions can be invoked in this case for dismissal of appeal filed by the appellant on the ground of monetary limit. Accordingly, the appeal filed by the appellant is dismissed.

(Order dictated and pronounced in open court.)

(S.K. Mohanty)
Member (Judicial)

(B. Ravichandran)
Member (Technical)

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