CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi, Court No. 1

Date of hearing/decision: 25.01.2018

Excise Appeal No. 704 of 2012
(Arising out of order-in-appeal No. 205/RPR-I/2011 dt. 12.12.2011 passed by the Commissioner (Appeals-I), Central Excise & Customs & Service Tax, Raipur).

Manoj Agarwal, Director Appellant

Vs.

CCE, Raipur Respondent

Appearance:
Sh. Manish Saharan, Advocate for the appellant
Sh. M. R. Sharma, AR for the Respondent

Coram:
Hon'ble Mr. Justice (Dr.) Satish Chandra, President
Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 50404/2018

Per: **Justice (Dr.) Satish Chandra**:

The present appeal is filed against the order-in-appeal No. 205/RPR-I/2011 dt. 12.12.2011 passed by the Commissioner (Appeals-I), Central Excise & Customs & Service Tax, Raipur where the penalty of Rs. 50,000/- is sustained on the appellant.

2. After hearing Sh. Manish Saharan, ld. Advocate for the appellant and Sh. M. R. Sharma, ld. AR for the Revenue, it appears that in the instant case, the penalty is of Rs. 50,000/-. At the relevant time, as per Section 35B (proviso) of the Central Excise Act, 1944, the Tribunal can refuse to entertain the appeal where the demand / penalty is not exceeding of Rs. 50,000 (prescribed limit).

3. In the instant case, the penalty is not exceeding Rs. 50,000/-. Hence, the Tribunal refused to entertain the appeal.

4. In the result, the appeal is dismissed *in liminie*.

(Dictated and pronounced in the open Court).

(V. Padmanabhan) (Justice (Dr.) Satish Chandra)
Member (Technical) President

Pant