

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

Date of hearing/decision: 01.02.2018

Custom Appeal No. 518 of 2011

(Arising out of order-in-appeal No. CC(A) EXP/130/2011 dt. 17.06.2011 passed by the Commissioner of Customs (Appeals), New Delhi).

Vikas Garg Appellant

Vs.

CC, New Delhi Respondent

Appearance:

None for the appellant

Sh. R. K. Manjhi, AR for the Respondent

Coram:

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

Hon'ble Mr. V. Padmanabhan, Member (Technical)

Final Order No. 50464/2018

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

The present appeal is filed against the order-in-appeal No. CC(A) EXP/130/2011 dt. 17.06.2011 passed by the Commissioner of Customs (Appeals), New Delhi where the penalty of Rs. 50,000/- was levied under Section 114A of the Customs Act, 1962.

2. After hearing Sh. R. K. Manjhi, 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 129A(proviso) of the Custom Act, 1962, 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)
Member (Technical)

(Justice (Dr.) Satish Chandra)
President

Pant