CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD
Single Member Bench
Court – I

Appeal No: E/30853/2018
(Arising out of Order-in-Appeal No: GUN-EXCUS-000-APP-236-17-18, dated 19.03.2018 passed by CCT (Audit), Guntur)

INTERNATIONAL PAPER A P P M Ltd .. Appellant

Vs

CCT Guntur GST .. Respondent

Appearance
Mrs. Santhi Chandra, Advocate for the Appellant.

Shri B.Guna Ranjan, Superintendent /AR for the Respondent.

Coram:

Hon'ble Mr. M.V. Ravindran, MEMBER (JUDICIAL)

Date of Hearing: 03.09.2018
Date of Decision: 03.09.2018

FINAL ORDER No.A/31077/2018

[Order per: Mr. M.V. RAVINDRAN)

When this matter was called out today, it was found that the amount involved in this case being negligible and does not have tax impact, which requires serious consideration of the Bench.

Accordingly, keeping the legality of the issue open, the appeal is dismissed as the amount involved is less than Rs.2.00 lakhs, as per second proviso to Section 35 B (1) of Central Excise Act, 1944.

(Dictated and pronounced in the open Court)

(M.V. RAVINDRAN)
MEMBER (JUDICIAL)

vrg