CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH

Central Excise Appeal No. 174 of 2012

(Arising out of Order-in-Appeal No. 72/2011 (H-I) CE dated 15.09.2011 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I) Hyderabad)

Om Sai Domestic Products **...Appellant**
No. 41-C, Phase-V, IDA,
Patancheru, Medak Distt,
A.P. 502319

Verses

The Commissioner of Central Tax **...Respondent**
Hyderabad-I
Kendriyashulk Bhavan,
LB Stadium Road,
Basheerbagh, Hyderabad-500 004

APPEARANCE:
None for the appellant
Mr M.A. Surya, A.R. for the Respondent

CORAM:
HON'BLE MR R. MURALIDHAR, MEMBER(JUDICIAL)
HON'BLE MR A.K. JYOTISHI, MEMBER(TECHNICAL)

FINAL ORDER NO.30256/2023

Date of Hearing: 11.09.2023

PER R. MURALIDHAR

No one has appeared on behalf of the appellant. Perused the appeal papers with the help of the learned A.R. It is observed that the appellant is not appearing in spite of hearing notices being sent to them. Further, it is noticeed that last two hearing notices have been returned by the Postal Department on the ground that the appellant is not available in the address given.

2. On going through the appeal papers, we find that the appellant has filed the present appeal being aggrieved by the confirmed demand of Rs 61,949/- along with interest and penalty of Rs 61,949/-. Further, it is seen that the issue pertains to the question as to whether the appellant is entitled for SSI benefit or not. In terms of second proviso to Section 35B(1)(d)(i), if disputed amount is less than Rs 2,00,000/-, the

Appellate Tribunal need not entertain such appeals. In view of the fact that the appellant is not interested in pursuing the appeal and also considering the fact that the amount involved is less than Rs 2,00,000/-, in terms of second proviso to section 35B(1)(i), we dismiss the appeal.

(Order pronounced and dictated in open court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

Neela Reddy