IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA

Appeal No.E/78023/2018

(Arising out of Order-in-Appeal No.697/HWH/CE/2017-18 dated 28.03.2018 passed by the Commissioner of CGST & Central Excise, Appeals-II, Kolkata)

M/s. J.D.Jones & Co. Pvt. Ltd. Applicant (s)/Appellant (s)

Vs.

Commissioner of CGST & Central Excise, Howrah Respondent (s)

Appearance:

None for the Appellant (s)
Shri A.K.Biswas, Suptd.(AR) the Respondent (s)

CORAM:

Hon'ble Shri P.K.Choudhary, Member (Judicial)

Date of Hearing/Decision:- 19.11.2018

ORDER NO.FO/76955/2018

Per Shri P.K.Choudhary

This appeal is listed for admission today.

2. None is appeared on behalf of the appellant despite notice. I find from the record that the appeal was listed on board on 25.10.2018 and none appeared on behalf of the appellant on that date also. No request for adjournment has been received.

3. In the present appeal, the tax demand is of Rs.8,675/-. It may be mentioned that as per 2nd proviso to Section 35B of the Central Excise Act, 1944, the Tribunal can decline to entertain an appeal where the demand is less than Rs.2,00,000/-. In the instant appeal the demand is of Rs.8,675/- only, which is much below the threshold of Rs.2.00 lakhs. Hence, I decline to entertain the appeal, which is not maintainable.

4. In the result, the appeal is dismissed in limini.

(Dictated and pronounced in the open court)

S/d.
(P.K.Choudhary)
MEMBER (JUDICIAL)

ss