IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.77065 of 2018

(Arising out of Order-in-Appeal No.369/S.Tax-I/Kol/2018 dated 22.05.2018 passed by Commissioner (Appeals) of CGST & Excise, Kolkata)

M/s National Engineering Industries Ltd.
9/1, R.N.Mukherjee Road, Kolkata-700001

Appellant

VERSUS

Commissioner of CGST & Excise, Kolkata North
180, Shantipally, Rajdanga Main Road, Kolkata-700107

Respondent

APPERANCE :

Shri N.K.Chowdhury, Advocate for the Appellant
Shri S.S.Chattopadhyay, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

FINAL ORDER NO…75634/2023

DATE OF HEARING : 07.06.2023
DATE OF DECISION : 07.06.2023

Per Ashok Jindal :

Considering the fact that the total cenvat credit involved in this case is Rs.48,807/- only, therefore, in terms of the provisions of the second provisio of Section 35B of the Central Excise Act, 1944, wherein the Tribunal may its discretion, refuse to admit an appeal in respect of an order wherein in any disputed case, other than a case where the determination of any question having a relation to the rate of duty of excise or to the value of goods for the purposes of assessment is in issue or is one of the points in issue, the difference in duty involved or the duty involved, does not exceed Rs.2.00 lakhs.

2. As the amount of Cenvat Credit is less than Rs.2.00 lakhs, therefore, this appeal is not admitted, hence dismissed.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial)

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