CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI

REGIONAL BENCH

Excise Appeal No. 85717 of 2015

[Arising out of Order-in-Appeal No. NGP/EXCUS/000/APP/208/14-15 dated 09.12.2014 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Nagpur]

M/s Digganth Steel Industries & Engineering Works ....Appellant
Plot No. 8 & 27,
Eastern Industrial Area.
Kalamna, Nagpur-440 008

VERSUS

Commissioner of Central Excise, Nagpur ....Respondent
Telangkhedi Road, Civil Lines,
Post Box No. 81,
Nagpur-440 001

APPERANCE:

None for the Appellant.

Shri Vinod S. Chettiparambil, Assistant Commissioner, Authorised Representative for the Respondent.

CORAM:

HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)
HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 85070/2024

Date of Hearing: 02.02.2024
Date of Decision: 02.02.2024

PER: BENCH

None for the Appellant despite notice.

2. Learned Authorised Representative is present.

3. On perusal of the case record, it is noticed that total duty amount involved in this appeal is Rs.74,294/-, which as per proviso to 35B (d) of the

Central Excise Act, 1944 requires special approval of this Tribunal for its hearing.

3. In view of the non-appearance of the Appellant and the duty amount being below the threshold, we dismiss the appeal under Rule 20 of CESTAT (Procedure) Rules, 1982 read with proviso to Section 35(B) (d) of the Central Excise Act, 1944.

(Dictated and pronounced in the open court)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

(Anil G. Shakkarwar)
Member (Technical)

Kajal