CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI
REGIONAL BENCH, COURT NO. 5

EXCISE APPEAL NO. 89906 OF 2014
(Arising out of Order-In-Appeal No. NGP/EXCUS/000/APPL/081/14-15 dated 20.08.2014 passed by Commissioner (Appeals), CE & Customs.)

SHARDA METALS PVT LTD
Commercial Compound,
Chat Road,
Nagpur-440 001.
Appellant

Vs.

COMMISSIONER OF CENTRAL EXCISE, NAGPUR
Utpad Shulk Bhavan,
2nd Floor, Room No. 221,
Telangi Road,
Civil Lines,
Nagpur-440 001.
Respondent

Appearance:

None for the Appellant.

Shri L.B. D'coasta, Deputy Commissioner, Authorized Representative for the Respondent.

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

Date of Hearing: 07.10.2024
Date of Decision: 07.10.2024

FINAL ORDER NO :- 86234/2024.

None for the Appellant has been the case on the last three occasions.

2. Learned Authorized Representative is present. He informs that appeal is filed against confirmed duty demand of Rs. 34,003/- which is below the threshold to admit the appeal for hearing. No justification is shown as to why for such an amount, appeal is filed before this Tribunal.

3. We, therefore, dismiss the appeal for non-prosecution and non-justification under Rule 20 of the CESTAT (Procedure) Rules read with the proviso 35 B (1) D of the Central Excise Act, 1944.

(Dictated and pronounced in open court.)

(Dr. SUVENDU KUMAR PATI)
MEMBER (JUDICIAL)

(ANIL.G.SHAKKARWAR)
MEMBER (TECHNICAL)

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