In The Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad

E/ROM/10184,10186/2018-SM
Appeal No.E/10764,10765/2017-SM

M/s Adroit Pharmachem Pvt Ltd Appellant

Vs

C.C.E. & S.T.-Vadodara-I Respondent

Represented by:
For Appellant: None
For Respondent: Shri Gobind Jha (AR)

CORAM:
HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)

Date of Hearing/Decision: 26.04.2018

Misc. Order No. _M/10340-10341___/2018

Per: D. M. Misra

1. This Miscellaneous applications is filed seeking rectification of the mistake claimed to be apparent on the face on the records. The applicant requested for deciding the application on merit. Heard the Ld. A.R for the revenue.

2. This Tribunal Vide Order No. A/13674/2017 and A/13674/2017 0rder dated 21.11.2017 dismissed the appeal considering the amount

involved in the appeal is less than Rs.2,00,000/-. The applicant has submitted that the proviso to Section 35(B) of Central Excise Act 1944, is not applicable to the present case, whereas I find that the issue involved in the present case, is neither classification nor valuation. Accordingly, the appeal was dismissed observing that amount in involved is less than Rs.2,00,000/-

3. In my opinion, there is no merit in the Miscellaneous Application, accordingly dismissed. MA(ROM) is dismissed.

(Dictated and pronounced in the open court)

(Dr. D.M. Misra)
Member (Judicial)

Prachi