

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

Excise Appeal No.50728 of 2014

(Arising out of Order-in-Appeal No.MRT/EXCUS/002/APP/154/13-14 dated 10/10/2013 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II)

Commissioner of Central Excise, Meerut-IAppellant

(Near Shahid Smark, Bhasali, Meerut)

VERSUS

M/s Saam Udyog,

....Respondent

(Teen Pani, Kartarpur Road, Rudrapur Dehat,
Rudrapur, Udham Singh Nagar, Uttrakhand)

APPEARANCE:

Shri Sandeep Pandey, Authorised Representative for the Appellant

None for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

FINAL ORDER NO.70191/2023

DATE OF HEARING : 16 November, 2023
DATE OF DECISION : 16 November, 2023

P.K. CHOUDHARY:

Revenue is in appeal against the Order-in-Appeal No.MRT/EXCUS/002/APP/154/13-14 dated 10/10/2013 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II.

2. We are informed about the Instructions dated 11.07.2018 issued by the C.B.E. & C. in exercise of the powers conferred by Section 35R of the Central Excise Act, 1944 fixing monetary limits below which appeal shall not be filed in the Tribunal. Subsequently, the monetary limit has been enhanced to Rs.50 lakhs through the

F.No.390/Misc/116/2017-JC dated 22 August, 2019. Further, the said instructions clarified that the said instructions will apply to all pending cases.

3. We also find that the Hon'ble High Courts of Madras, Karnataka and Gujarat have held that the litigation policy containing monetary limit for filing appeals will apply to pending appeals also. [2015 (40) [S.T.R.](#) 656 (Mad.); 2014 (306) [E.L.T.](#) 153 (Guj.); 2011 (268) [E.L.T.](#) 344 (Kar.) = 2012 (26) [S.T.R.](#) 79 (Kar.)].

4. Considering the above instruction, we dismiss the appeal filed by the Revenue under litigation policy.

(Dictated and pronounced in open court)

Sd/-
(P.K. CHOUDHARY)
MEMBER (JUDICIAL)

Sd/-
(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

akp