CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Customs Stay Application No. 70344 of 2019
(On behalf of the Appellant)
In
Customs Appeal No.70580 of 2019

(Arising out of Order-in-Appeal No.271-273-CUS/APPL/LKO/2019 dated 27/05/2019 passed by Commissioner (Appeals), Customs, GST & Central Excise, Lucknow)

Commissioner of Customs (Prev.), Lucknow .....Appellant

VERSUS

Shri Amit Jain, Prop. Bajarang Enterprises .....Respondent

(Shubhash Nagar, Uttar Kamakhyagudi,

Alipurduar, W.B.-736202)

WITH
Customs Stay Application No. 70345 of 2019
(On behalf of the Appellant)
In
Customs Appeal No.70581 of 2019

(Arising out of Order-in-Appeal No.271-273-CUS/APPL/LKO/2019 dated 27/05/2019 passed by Commissioner (Appeals), Customs, GST & Central Excise, Lucknow)

Commissioner of Customs (Prev.), Lucknow .....Appellant

VERSUS

Shri Anil Sethia, S/o Shri Tara Chand Sethia

.....Respondent

(Ranka Chopara Mohall, New Lane,

Ganga Shahat, Bikaner-331803)

AND
Customs Stay Application No. 70346 of 2019
(On behalf of the Appellant)
In
Customs Appeal No.70582 of 2019

(Arising out of Order-in-Appeal No.271-273-CUS/APPL/LKO/2019 dated 27/05/2019 passed by Commissioner (Appeals), Customs, GST & Central Excise, Lucknow)

Commissioner of Customs (Prev.), Lucknow .....Appellant

VERSUS

Ms. Shusheela Devi of M/s Nemchand Navratan & Co.

.....Respondent

(A-1-7, Main Mandi Mandor Road, Jodhpur, 342007)

APPEARANCE:

Shri Anupam Kumar Tiwari, Authorized Representative for Appellant
Absent for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISCELLANEOUS ORDER NO. 70008-70010 / 2020

FINAL ORDER NO.70030-70032 / 2020

DATE OF HEARING: 27 November, 2019
DATE OF DECISION: 27 November, 2019

ARCHANA WADHWA

Revenue is in appeal against the order dated 27 May, 2019 of Commissioner (Appeals), Lucknow.

2. We are informed about the Instructions dated 17-12-2015 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. The monetary limit has been enhanced to Rs. 10 lakhs through the said Instructions. Further, the Board vide letter dated 1-1-2016 clarified that the said instructions will apply to all pending appeals in CESTAT.

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. We are informed by the ld. AR that the present appeal is not falling under any one of the excluded category mentioned in the above Instructions.

5. Considering the above position, we dismiss the appeal filed by the Revenue. Stay application also gets disposed of.

(Dictated and Pronounced in open Court)

SD/-
(Archana Wadhwa)
Member (Judicial)

SD/-
(Anil G. Shakkarwar)
Member (Technical)

Nihal