

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I**

APPEAL No.E/70066/2015-EX[SM]

(Arising out of Order-in-Appeal No. NOI/EXCUS/001/APP/23/2015-16 dated 29/06/2015 passed by Commissioner of Central Excise & Customs (Appeals), Noida)

Commissioner of Central Excise & S.T., Noida

Appellant

Vs.

M/s Pankaj Tobacco Pvt. Ltd.

Respondent

Appearance:

Shri Gyanendra Kr. Tripathi, AC (AR)
Decided on Merits,

for Appellant
for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 04/06/2018
Date of Decision : 04/06/2018

FINAL ORDER NO-71083 / 2018

Per: Anil G. Shakkarwar

Revenue is in appeal against the order dated 29.06.2015 of Commissioner (Appeals), Noida.

2. I am 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 01.01.2016 clarified that the said instructions will apply to all pending appeals in CESTAT.

3. I 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. It is further informed by the ld. AR that vide subsequent instructions issued vide F. No.390/Misc./116/2017-JC dated 04/04/2018, the earlier exclusion category not covered by the litigation policy has also now been included, by removing Sub-clause 'C' of earlier instructions.

5. Considering the above instruction, I dismiss the appeals filed by the Revenue under litigation policy for the respondent.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

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