FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 10/01/2018

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/70115-70118/2018-EX[DB] dated 04/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 35-C(1) of the **Central Excise and Salt Act, 1944.**

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	E/281/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
2	E/282/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
3	E/283/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
4	E/284/2012	**Commissioner of Central Excise and Service Tax-Lucknow** 7-A...ASHOK MARG, LUCKNOW, UTTAR PRADESH 226001
		Name and Address of Respondent
5		Shri Raesh Chandra Aggarwal, Owner Of Unregistered Premises, R.c.m.c. Packers, Saraswati Kund, Gali No.3, Near Raj Garden, Mathura. (U.P)
6		Shri Mahesh Chandra Aggarwal, Auth. Representative Of R.c.m.c. Packers, Saraswati Kund, Gali No.3, Near Raj Garden, Mathura. (U.P.)
7		Shri Dinesh Chandra Aggarwal, Auth. Representative Of R.c.m.c. Packers, Saraswati Kund, Gali No.3, Near Raj Garden, Mathura. (U.P.)

R.C.M.C. Packers,
Saraswati Kund, Gali No.3, Near
Raj Garden, Mathura. (U.P)

Other Appellants and Respondents as per Annexure
Copy To

9 Bar Association, CESTAT, Allahabad

10 Director Publications, Customs, Excise. I.P. Estate, Delhi

11 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

12 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

13 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

14 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

15 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

16 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

17 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

18 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

19 C.D.R. 20 Office Copy 21 Second Folder Copy 22 Guard File

Asstt. Registrar

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

APPEAL Nos.E/281-284/2012-EX[DB]

(Arising out of Order-in-Appeal No. 239-242-CE/LKO/2011 dated 26/09/2011 passed by Commissioner of Central Excise & Customs (Appeals), Lucknow)

Commissioner of Central Excise, Lucknow **Appellant**

Vs.

M/s R.C.M.C. Packers,

Shri Ramesh Chandra Aggarwal, Owner of Unregistered Premises,

Shri Mahesh Chandra Aggarwal, Authorized Representative &

Shri Dinesh Chandra Aggarwal, Authorized Representative

Respondents

Appearance:

Shri Gyanendra Kumar Tripathi, Asstt. Commissioner (AR) for Appellant
Absent, for Respondents

CORAM:

Hon'ble Smt. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 02/01/2018
Date of Decision : 04/01/2018

FINAL ORDER NOs-70115-70118/2018

Per: Archana Wadhwa

Revenue is in appeals against the order dated 26.09.2011 of Commissioner (Appeals), Lucknow.

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

AWadhwa

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 informed by the ld. A.R. that the present appeals are not falling under any one of the excluded category mentioned in the above Instructions.

5. Considering the above instruction, we dismiss the appeals filed by the Revenue under litigation policy.

(Pronounced in Open Court on- 4/01/2018)

Sd/- Anil.G. Shakkarwar Member(Technical)	Sd/- (Archana Wadhawa) Member (Judicial)

akp

प्रमाणित प्रतिलिपि/Certified True Copy
12/02/18
M. G. MARG, ALLAHABAD-211001