

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL**

REGIONAL BENCH : ALLAHABAD

COURT No. I

CROSS Application No. ST/CROSS/52371/2014

APPEAL No. ST/51189/2014-CU[DB]

(Arising out of Order-in-Appeal No. NOI/EXCUS/000/APPL/176/13-14 dated 27/08/2013 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Noida)

Commissioner of Customs, Central Excise &

Service Tax, Noida

Appellant

Vs.

M/s Elevate Entertainment P. Ltd.

Respondent

Appearance:

Shri Pawan Kumar Singh (Supdt.) AR

for Appellant

Shri Pradeep Kumar Mittal (Advocate)

for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

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

Date of Hearing : 24/05/2018

Date of Decision : 24/05/2018

FINAL ORDER NO.- 70977/2018

Per: Archana Wadhwa

Revenue is in appeal against the order dated 27.08.2013 of Commissioner (Appeals), Noida.

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 01.01.2016 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. 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, we dismiss the appeal filed by the Revenue under litigation policy for each of the respondent. Cross Application also stands disposed of.

(Dictated & Pronounced in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks