IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

REGIONAL BENCH : ALLAHABAD

COURT No. I

CROSS Application Nos. E/CROSS/3678-3683/2012 & APPEAL Nos. E/486-487 & 2365-2370/2012-EX[DB]

Sr. No.	Appeal No.	Appellant	Respondent	Impugned Order
1.	E/486/2012	Commissioner of Customs & Central Excise, Meerut-II	M/s Lohia Brass (P) Limited	O-I-A No. 506-507-CE/MRT-II/2011 dated 25.10.2011 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II
2.	E/487/2012	-DO-	Shri Vipin Kumar Gupta, Director	-DO-
3.	E/2365/2012	-DO-	M/s Lohia Brass (P) Limited	O-I-A No. 89-90-CE/MRT-II/2012 dated 16.04.2012 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II
4.	E/2366/2012	-DO-	Shri Vipin Kumar Gupta, Director	-DO-
5.	E/2367/2012	-DO-	M/s Lohia Brass (P) Limited	O-I-A No. 109-110-CE/MRT-II/2012 dated 14.05.2012 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II
6.	E/2368/2012	-DO-	Shri Vipin Kumar Gupta, Director	-DO-
7.	E/2369/2012	-DO-	M/s Lohia Brass (P) Limited	O-I-A No. 107-108-CE/MRT-II/2012 dated 14.05.2012 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Meerut-II

8.	E/2370/2012	-DO-	Shri Vipin Kumar Gupta, Director	-DO-

Appearance:

Shri Sandeep Kumar Singh (Dy. Commr.) for Appellant(s)
Absent for Respondent(s)

CORAM:

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

Date of Hearing : 25/07/2018
Date of Decision : 25/07/2018

FINAL ORDER NOs. **71609-71616 / 2018**

Per: Ashok Jindal

Revenue is in appeals against the orders dated 25.10.2011, 16.04.2012 & 14.05.2012 of Commissioner (Appeals), 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. The monetary limit has been enhanced to Rs. 20 lakhs through the said Instructions. 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. 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 appeals filed by the Revenue under litigation policy for the respondent.

(Dictated and pronounced in Court)

Sd/-	**Sd/-**
(Anil G. Shakkarwar)	**(Ashok Jindal)**
Member (Technical)	**Member (Judicial)**

Ankit