

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

E/1109/2012-EX[DB]

(Arising out of Order-in-Appeal No.24-CE/GZB/2012 dated 09.02.2012 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Ghaziabad.)

Commissioner of Central Excise & Service Tax, Ghaziabad
...APPELLANT(S)

VERSUS

M/s.Bhusan Steel Ltd.

RESPONDENT (S)

APPEARANCE

Shri Mohd. Altaf (Asstt. Commr.) (A.R.) for the Revenue
Shri Rajesh Chhibber (Advocate) for the Respondent

CORAM:

MRS. ARCHANA WADHWA, HON'BLE MEMBER(JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION 04.09.2018

FINAL ORDER NO.72119/2018

Per Mrs.Archana Wadhwa :

Revenue is in appeal against the order dated 09.02.2012 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Ghaziabad.

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 Id. 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 the respondent.

(Dictated and pronounced in the open Court.)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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