

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

APPEAL Nos. E/70859, 70914/2018-EX[SM]

(Arising out of Order-in-Appeal No.108-109-CE/APPL/KNP/ADG-NACIN/2017-18 dated 27/03/2018 passed by Additional Director General, National Academy of Customs, Indirect Taxes and Narcotics, Kanpur)

Commissioner, Central Excise & CGST, Kanpur

Appellants

Vs.

Shri Virendra Kumar Gupta &

(In Appeal No. E/70859/2018)

M/s Hariom Enterprises

(In Appeal No.E/70914/2018)

Respondents

Appearance:

Shri Pawan Kumar Singh (Supdt.) AR
Shri Aashish Kumar Shukla (Advocate)

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 13/09/2018
Date of Decision : 13/09/2018

FINAL ORDER NOs. - **72220-72221/2018**

Per: Archana Wadhwa

Revenue is in appeal against the order dated 27.03.2018 of Commissioner (Appeals), Kanpur.

2. I am 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. 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. A.R. 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 both the appeals filed by the Revenue under Litigation Policy for the respondents.

(Dictated & Pronounced in Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

Lks