

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

**ST/MISC/70362/2018, ST/MISC/70364/2018
ST/70257/2017-CU[DB], ST/70256/2017-CU[DB]**

(Arising out of Order-in-Appeal Nos.25-30/ST/APPL/KNP/2017 dated 23.01.2017 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Kanpur.)

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

VERSUS

M/s.Laxmi & Sons
Shri B.K.Agarwal

RESPONDENT (S)

APPEARANCE

Shri Mohd. Altaf (Asstt.Commr.) (A.R.) for the Revenue
Absent for the Respondent

CORAM:

HON'BLE JUSTICE SHRI DILIP GUPTA, PRESIDENT
HON'BLE SHRI ANIL G. SHAKKARWAR, MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 17.10.2018

FINAL ORDER NO.72444-72445/2018

Per Justice Shri Dilip Gupta :

Revenue is in appeal against the order dated 23.01.2017 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Kanpur.

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 appeals filed by the Revenue under litigation policy for the respondent.

(Dictated and pronounced in the open Court.)

SD/
(JUSTICE DILIP GUPTA)
PRESIDENT

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