

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

E/COD/70270/2018

&

(E/70855/2018)

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/APPL-MRT/357/2017-18 dated 31.03.2018 passed by Commissioner, Central Goods & Services Tax(Appeals), Meerut.)

Commissioner of Central Excise & Service Tax, Meerut-i

...APPELLANT(S)

VERSUS

M/s.Kisan Sahakari Chinni Mills Ltd.

RESPONDENT (S)

APPEARANCE

Shri Sandeep Kr. Singh, (Deputy Commr.) (A.R.) for the Revenue
NONE 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 : 10.12.2018

FINAL ORDER NO.72818/2018

Per Mrs.Archana Wadhwa :

The delay in the present appeal is only of 9(nine) days which we condone and proceed to decide the appeal itself.

2. Revenue is in appeal against the order dated 31.03.2018 passed by Commissioner, Central Goods & Services Tax(Appeals), Meerut .

3. 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.

4. 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.)].

5. 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.

6. Considering the above instruction, we dismiss the appeal filed by the Revenue under litigation policy for the respondent.

7. Miscellaneous Application (COD) as also appeal get disposed of in above manner.

(Dictated and pronounced in the open Court.)

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

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

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