

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

**APPEAL Nos.ST/58656,58657/2013-CU[DB]**

(Arising out of Order-in-Appeal No.398-99/ST/App1/Noida/2012 dated 26/12/2012 passed by Commissioner (Appeals), Customs & Central Excise, Noida)

**Commissioner, Customs, Central Excise & Service Tax, Noida**

**... Appellants**

Vs.

**M/s Inox Air Products Ltd. (Unit-II)**

**...Respondent**

Appearance:

Shri Mohd. Altaf, Assistant Commissioner (AR), for Appellants

Absent for Respondents

**CORAM:**

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

**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing/ Decision : 06/12/2018

FINAL ORDER NOs.**72792-72793 / 2018**

**Per: Archana Wadhwa**

Revenue is in appeal against the order dated 26.12.2012 of Commissioner (Appeals), Noida.

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.

(Pronounced & Dictated in Court)

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

Sd/-  
**(Archana Wadhwa)**  
**Member (Judicial)**

*Nihal*