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

APPEAL No.E/71082/2018-EX[SM]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/38-39/2018-19 dated 20/04/2018 passed by Commissioner, CGST (Appeals), Meerut)

Commissioner of Central Excise & S.T., Meerut-i **Appellant**

Vs.

M/s Triveni Engineering & Industries Ltd. **Respondent**

Appearance:

Shri Shiv Pratap Singh, Deputy Commissioner (AR) &
Shri Pawan Kumar Singh, Supdt (AR) for Appellant
Absent, for Respondent

CORAM:

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

Date of Hearing : 05/02/2019
Date of Decision : 05/02/2019

FINAL ORDER NO-**70223 / 2019**

Per: Anil G. Shakkarwar

Revenue is in appeal against the order dated 20.04.2018 of Commissioner (Appeals), Meerut.

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

Instruction 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. 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, I dismiss the appeals filed by the Revenue under litigation policy for the respondent.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

akp