

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

APPEAL Nos.E/70421/2016-CU[DB]

(Arising out of Order-in-Original No. 49-ST/APPL-AGRA/LKO/2016 dated 14/01/2016 passed by Commissioner of Central Excise & Service Tax (Appeals), Lucknow)

Commissioner of Central Excise & S.T., Agra

Appellant

Vs.

Central Industrial Security Force,

Respondent

Appearance:

Shri Pawan Kumar Singh, Supdt (AR)

for Appellant

Shri Gaurav Goyal, Chartered Accountant

for Respondent

CORAM:

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

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

Date of Hearing : 26/02/2019
Date of Decision : 26/02/2019

FINAL ORDER NO-70400 / 2019

Per: Archana Wadhwa

Revenue is in appeal against the order dated 14.01.2016 of Commissioner (Appeals), Lucknow.

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

Instruction 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.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

akp