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

APPEAL No. ST/70918/2018-CU[DB]

(Arising out of Order-in-Appeal No. 174/ST/Alld/2018 dated 20/03/2018 passed by Commissioner of CGST & Central Excise (Appeals), Allahabad)

Commissioner of CGST & CX, Kanpur **Appellant**

Vs.

M/s S. T. Advani & Co., **Respondent**

Appearance:

Shri Pawan Kumar Singh, Superintendent (AR) for Appellant
Request for Adjournment for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing & Date of Decision : 05/03/2019

FINAL ORDER NO. **70486/2019**

Per: Archana Wadhwa

Revenue is in appeal against the order dated 20.03.2018 of Commissioner (Appeals), Allahabad.

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) 656 (Mad.); 2014 (306) 153 (Guj.); 2011 (268) 344 (Kar.) = 2012 (26) 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 appeal filed by the Revenue under litigation policy for the respondent.

(Dictated in Court)

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

Sd/-
(Archana Wadhwa)
Member (Judicial)

Ansari