CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Excise Condonation of Delay Application No.70078 of 2019
(On behalf of Appellant)
in

Excise Appeal No.70105 of 2019-Single Member

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/380/2018-19 dated 26/11/2018 passed by Commissioner (Appeals) Central Goods & Services Tax, Meerut)

Commissioner of Central Goods &

Services Tax **.....Appellant**

(Opposite CCS University, Mangal Pandey Nagar, Meerut- U.P.)

VERSUS

M/s Uttam Sugar Mills Ltd. **....Respondent**

(Khaikheri, Purkaji, Distt. Muzaffarnagar, U.P.)

APPEARANCE:

Shri Sandeep Kumar Singh, Deputy Commissioner Authorized Representative for the Appellant
Shri Kapil Vaish, Chartered Accountant for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

MISC. ORDER NO. 70142/2019

FINAL ORDER NO. 70927/2019

Date of Hearing : 10 May, 2019
Date of Decision : 10 May, 2019

PER: ANIL G. SHAKKARWAR

The application for condonation of delay of six days has been filed by Revenue. The delay is condoned. With the consent of both the sides appeal is taken up for decision. On perusal, it is noted that appeal is covered by litigation policy of Central Board of Excise & Customs. Therefore appeal is dismissed under litigation policy. Revenue is in appeal against the order dated 26.11.2018 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 instructions 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. A.R. 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 appeal filed by the Revenue under Litigation Policy for the respondent.

(Dictated and pronounced in open court)

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

Lks