

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.738 of 2012-CU[DB]

(Arising out of Order-in-Appeal No.91-93-ST/LKO/2012 dated 27/02/2012 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

Commissioner of Central Excise

& Service Tax

(Lucknow)

.....Appellant

VERSUS

M/s Shail Associates

(Bangla Bazar, Lucknow)

....Respondent

APPEARANCE:

Shri Pawan Kumar Singh (Supdt.), Authrized Representative for the Appellant

Absent for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 70941/2019

Date of Hearing : 26.04.2019

Date of Decision : 26.04.2019

PER: ARCHANA WADHWA

Revenue is in appeal against the order dated 27.02.2012 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 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 Id. 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, we dismiss the appeal filed by the Revenue under Litigation Policy for the respondent.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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