# CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

**Excise Condonation of Delay Application No.70037 of 2019**
(On behalf of Appellant)
**In**
**Excise Appeal No.70061 of 2019-Division Bench**

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-MRT/356 & 357/2018-19 dated 01/11/2018 passed by Commissioner of Central Goods & Services Tax (Appeals), Meerut)

**Commissioner of Central Goods &**

**Services Tax, Meerut** .....**Appellant**

(Division-II, Meerut)

*VERSUS*

**M/s U.P. State Sugar Corporation** ....**Respondent**

(Mohiuddinpur, Delhi Road, Meerut, U.P.-250205)

**APPEARANCE:**

Shri Sandeep Kumar Singh, Authorised Representative for the Appellant
Absent on Call for the Respondent

**CORAM:**

**HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)**
**HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)**

**MISCELLANEOUS ORDER NO.- 70190 / 2019**

**FINAL ORDER NO.- 71202 / 2019**

Date of Hearing : 25 June, 2019
Date of Decision : 25 June, 2019

**PER: ARCHANA WADHWA**

After condoning the delay of fifteen days in filing of appeal by the Revenue, we proceed to decide the appeal itself.

2. We find that apart from merits of the case being covered in favour of the respondents, the amount involved is to the extent

of Rs.4,47,858/- and Rs.2,83,297/-, which is covered by the Litigation Policy floated by the Government. The appeal stands filed on 18/02/2019 by the Assistant Commissioner of Central Goods & Services Tax division Meerut under the review order of the committee of Principle Commissioner of Ghaziabad and Meerut.

3. We really fail to understand that when in terms of the Litigation Policy, the appeal involving an amount of less than Rs.20 lakhs is not required to be filed by the Revenue, why the same was reviewed and subsequently the appeal was filed. It is expected that the officers of Central Excise are aware of the Litigation Policy and as such their action of reviewing and filing of appeal is mere wastage of time, energy and also paper resources. The said action of the officers are defeating the very purpose of Litigation Policy floated by the Government. In fact, we are of the view that an explanation is required to seek from the concerned officers for filing the present appeals which are admittedly covered by the Litigation Policy but we decide not to do so as the same would lead to wasting the Courts as also officers' precious time. The purpose would be solved by sending a copy of the said order to the concerned officers alongwith a copy to the Revenue Secretary for his information about flouting of the Litigation Policy.

4. We order the Registry to do the needful. With the above observation, the appeal is dismissed as falling within the Litigation Policy. COD Application also gets disposed of.

(Dictated and pronounced in open court)

**Sd/-**
**(Archana Wadhwa)**
**Member (Judicial)**

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

*Lks*