CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, ALLAHABAD

REGIONAL BENCH : COURT NO.I

Customs Appeal No.70660 of 2018

(Arising out of Order-in-Appeal No.NOI-CUSTM-000-APP-0880 to 0883-17-18 dated 29 September 2017 passed by Commr.(Appeals) of Central Excise, Noida.)

Commissioner of Customs, Noida
(Customs House, Greater, Gautam Budh Nagars)

...Appellant

VERSUS

M/s.Sanjivani Non-Ferrous Trading Pvt.Ltd.

.....Respondent

(CMR Compound, Village, Tatarpur, P.O. Asawati, Distt. Palwal-121112 (Haryana))

APPEARANCE

Shri P.K.Singh, Authorized Representative for the Revenue
Ms.Stuti Saggi, Advocate for the Respondent

CORAM: HON'BLE MRS. ARCHANA WADHWA, MEMBER(JUDICIAL)
HON'BLE SHRI ANIL G. SHAKKARWAR, MEMBER(TECHNICAL)

FINAL ORDER NO. 71392/2019

DATE OF HEARING : 25 July 2019
DATE OF DECISION : 25 July 2019

MRS. ARCHANA WADHWA :

Revenue is in appeal against the order dated 29 September 2017 of Commissioner (Appeals), Noida.

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 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 and pronounced in the open Court.)

SD/
(ARCHANA WADHWA)
MEMBER (JUDICIAL)

SD/
(ANIL G. SHAKKARWAR)
MEMBER(TECHNICAL)

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