CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>ALLAHABAD</u>

REGIONAL BENCH – COURT NO.I

Excise Appeal No.70319 of 2019

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/APPL-MRT/416 & 417/2018-19 dated 11/12/2018 passed by Commissioner (Appeals), Central Goods & Service Tax, Meerut)

Principal Commissioner, Central Excise (Central GST), Meerut .....Appellant

VERSUS

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

Shermau, Nakur, Saharanpur (U.P.)

WITH

Excise Appeal No.70320 of 2019

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/APPL-MRT/416 & 417/2018-19 dated 11/12/2018 passed by Commissioner (Appeals), Central Goods & Service Tax, Meerut)

Principal Commissioner, Central Excise (Central GST), Meerut .....Appellant

VERSUS

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

Shermau, Nakur, Saharanpur (U.P.)

<u>APPEARANCE:</u>

Shri Santosh Kumar Agarwal, Authorized Representative for Appellant
Shri K.K. Shrivastava, Advocate for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NO.71527-71528 / 2019

DATE OF HEARING : 07 August, 2019
DATE OF DECISION : 07 August, 2019

ARCHANA WADHWA

Both the appeals are disposed of by a common order as they are arising out of the same impugned order.

2. Revenue is in appeal against the order dated 11 December, 2018 of Commissioner (Appeals), Meerut.

3. 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.

4. 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.)].

5. 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.

6. Considering the above instruction, I dismiss both the appeals filed by the Revenue under litigation policy for the respondent.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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