

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

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70201 of 2019-Division Bench

(Arising out of Order-in-Appeal No.246/ST/ALLD/2018 dated 22/05/2018
passed by Commissioner (Appeals) CGST & Central Excise, Allahabad)

Commissioner of Central GST &

Central Excise, Allahabad

.....Appellant

(38, M.G. Marg, Civil Lines, Allahabad)

VERSUS

M/s Dilip Publicity & DP Advertising

....Respondent

(3/1A/1, J.L. Nehru Road, George Town, Allahabad)

APPEARANCE:

Shri Santosh Kumar Agarwal, Authorised Representative for the
Appellant

Ms. Vanashri Dubey, Advocate for the Respondent

CORAM:

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

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

FINAL ORDER NO. - 71663 / 2019

Date of Hearing : 30 August, 2019

Date of Decision : 30 August, 2019

PER: ARCHANA WADHWA

Vide impugned order Commissioner (Appeals) reduced the
service tax confirmed from Rs.62,77,562/- to Rs.16,93,752/-.
The Revenue is challenging the differential amount of Rs.46
lakhs approximately. As per 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 is

Rs.20 lakhs. Subsequently, the monetary limit has been enhanced to Rs. 50 lakhs through the F.No.390/Misc/116/2017-JC dated 22 August, 2019. 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. Considering the above instruction, We dismiss the appeal filed by the Revenue under litigation policy for the respondent. Ordered accordingly.

(Dictated and pronounced in open court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

Lks